NOV 14

THE DRUG AND COSMETIC INDUSTRY

Journal of Pharmacy
University of Mich.

FORMERLY CALLED "DRUG MARKETS"

July 1932

Identifying 200 Chemical PRODUCTS

TRADE DOW MARK

THE Dow Diamond on chemical products is recognized as a mark of quality by pharmaceutical and industrial manufacturers. • This distinction has been attained through forty years of dependable service. • Some 200 chemical products carry our trade-mark. • Write for complete list.

THE DOW CHEMICAL COMPANY • • MIDLAND • • MICHIGAN

BELIEVE IT OR NOT!

The new, revolutionary, "Hy-Speed" Disc Filters, which have taken the trade by storm, are priced as low as **$15**, complete, ready to use.

Even this remarkably low price is secondary to the tremendous improvement these filters have made in the appearance and uniformity of many of the leading liquid proprietary articles on the market today, resulting in INCREASED SALES. WHY NOT YOURS?

Ten-Disc Filter in operation

80350

ALSOP ENGINEERING CORP.

MANUFACTURERS OF *Hy.Speed* LIQUID-HANDLING EQUIPMENT AND «ALSOP» GLASS-LINED TANKS

39 West 60th Street New York City

RSI
.J842
v.31

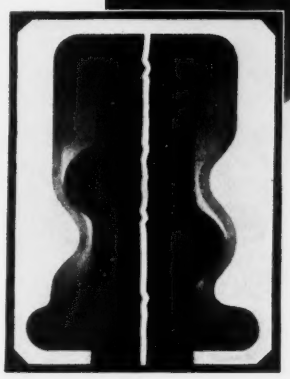
1

Heetfield-Tillou

Reprinted from The Story of Phoenix Metal Caps, a book which gives you a behind-the-scene picture of the product of the Phoenix-Hermetic Co.

EX-RAY EQUIPMENT

EX-RAY PRINT



Phoenix Metal Caps

THE GLASS FINISH may be well within maximum and minimum . . . the metal cap up to standard . . . but what actually happens when the metal cap is applied to the bottle? . . . can a seemingly perfect fit be improved? . . . what margin of safety is provided? The answers to these questions were more or less indefinite until a study of the problem was made by the Phoenix-Hermetic Co. With the adaption of a photographic principle it is now possible to examine the contour of glass finish and metal cap after the metal cap has been applied to the bottle. The direct result has been marked improvement in thread construction, increased margin of safety in sealing and elimination of guess in determining fit of metal caps.

PHOENIX METAL CAP COMPANY, CHICAGO and NEW YORK

THE DRUG AND COSMETIC INDUSTRY

ESTABLISHED 1914

Formerly Called "DRUG MARKETS"

July, 1932

School of Pharmacy University of Md

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PUBLISHED MONTHLY AT PITTSFIELD, MASS., SUBSCRIPTION PRICE, TWO DOLLARS A YEAR, IN ADVANCE, FOREIGN COUNTRIES THREE DOLLARS, THREE WEEKS' NOTICE IS REQUIRED TO CHANGE SUBSCRIBER'S ADDRESSES, AND WHEN NOTIFYING KINDLY GIVE BOTH OLD AND NEW ADDRESSES; PRINTED BY THE SUN PRINTING COMPANY, PITTSFIELD, MASS. ENTERED AS SECOND CLASS MATTER, JANUARY 1, 1928 AT THE POST OFFICE AT PITTSFIELD, MASS., UNDER THE ACT OF MARCH 3, 1879.

WHAT
DO YOU NEED
in the way of a good
JASMIN?

JASMONIS

A synthetic, developed by L. Givaudan & Cie. in Switzerland. It blends beautifully with the natural Jasmin. The price of Jasmonis is, of course, independent of weather and crops. For the finest perfumes.

JASMIN D'ESPAGNE

A splendid value—the sweet Jasmin note—for general cosmetic perfuming. Use it alone, or with other products for individual blends. Moderate in price.

NOVO-JASMIN

Fragrant, powerful, persistent and inexpensive, is this Jasmin. Ideal for general use in popular priced lines.

We would like to send you samples and our new price list.

GIVAUDAN-DELAWANNA INC.

80 FIFTH AVENUE NEW YORK, N. Y.

Buyers' Guide

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ABSORPTION BASES
Th. Goldschmidt Corp.
M. W. Parsons, Imports

ALCOHOLS
Rossville Commercial Alcohol Corp.
U. S. Industrial Alcohol Co.

AROMATIC CHEMICALS
Dodge & Olcott Company
Fritzsche Brothers, Inc.
Givaudan-Delawanna, Inc.
E. C. Klipstein & Sons Co., Inc.
Magnus, Mabee & Reynard, Inc.
Compagnie Parento, Inc.
Sherka Chemical Co.
George Silver Import Co.
Ungerer & Co.
van Ameringen-Haebler, Inc.

BEESWAX
E. A. Bromund Co.
Theodor Leonhard Wax Co., Inc.
Will & Baumer Candle Co., Inc.

BORAX
American Potash & Chemical Corp.

COD LIVER OIL
P. R. Dreyer Inc.

COLORS
Interstate Color Co., Inc.

CRUDE DRUGS
J. L. Hopkins & Co.
S. B. Penick & Company

DENTIFRICE BASES
Iliff-Bruff Chemical Co.
Industrial Chemical Sales Co., Inc.
John & E. Sturge, Ltd.

ESSENTIAL OILS
W. J. Bush & Co., Inc.
California Fruit Growers Exchange
Dodge & Olcott Company
Fritzsche Brothers, Inc.
Givaudan-Delawanna, Inc.
Magnus, Mabee & Reynard, Inc.
Compagnie Parento, Inc.
George Silver Import Co.
A. M. Todd Co.
Ungerer & Co.
van Ameringen-Haebler, Inc.

FLAVORING MATERIALS
W. J. Bush & Co., Inc.
California Fruit Growers Exchange
Dodge & Olcott Company
Fritzsche Brothers, Inc.
Magnus, Mabee & Reynard, Inc.
George Silver Import Co.
Ungerer & Co.
van Ameringen-Haebler, Inc.

GELATINES
Coignet Gelatines

GLANDULAR PRODUCTS
Wilson Laboratories

GLYCERIN
Colgate-Palmolive-Peet Co.
Will & Baumer Candle Co., Inc.

LANOLIN
American Lanolin Corp.

LECITHIN
American Lecithin Corp.

MEDICINAL CHEMICALS
Abbott Laboratories
Benzol Products Co.
California Fruit Growers Exchange
Citro Chemical Co.
Consumers Import Co.
Dow Chemical Co.
Heyden Chemical Corp.
E. C. Klipstein & Sons Co., Inc.
Mallinckrodt Chemical Works
Merck & Co., Inc.
Monsanto Chemical Works
N. Y. Quinine & Chemical Works, Inc.
Chas. Pfizer & Co., Inc.
Schuylkill Chemical Co.
Sherka Chemical Co.
Swann Corporation

MINERAL OIL
M. W. Parsons Imports

SOAPS
J. L. Hopkins & Co.
S. B. Penick & Co.
John Powell & Co., Inc.

VANILLIN
Fritzsche Bros., Inc.
Givaudan-Delawanna Inc.
Magnus, Mabee & Reynard, Inc.
Monsanto Chemical Works

CONTAINERS

BOTTLES
Foster-Forbes Glass Co.
Hart Glass Mfg. Co.
Owens-Illinois Glass Co.

BOXES
Cleveland Container Co.

COLLAPSIBLE TUBES
Art Tube Co.
National Collapsible Tube Co.
New England Collapsible Tube Co.
White Metal Mfg. Co.

GLASSINE PAPER
Riegel Paper Corp.

PACKING MATERIAL
Kimberly-Clark Corp.

VIALS
Kimble Glass Co.

CLOSURES

CORKS
Armstrong Cork Co.

LINERS
Armstrong Cork Co.
Bond Mfg. Corp.

METAL CAPS
Aluminum Seal Co.
Anchor Cap & Closure Corp
Crown Cork & Seal Co.
Ferd. Gutmann & Co.
Phoenix Metal Cap Co.

MOLDING COMPOUNDS
Anchor Cap & Closure Corp.
Armstrong Cork Co.
Resinox Corp.

MACHINERY & EQUIPMENT

FILLING MACHINES
Alsop Engineering Co.
Arthur Colton Co.
F. J. Stokes Machine Co.
Stokes & Smith Co.
U. S. Bottlers Machinery Co.

LABELING EQUIPMENT
Liquid Carbonic Corp.

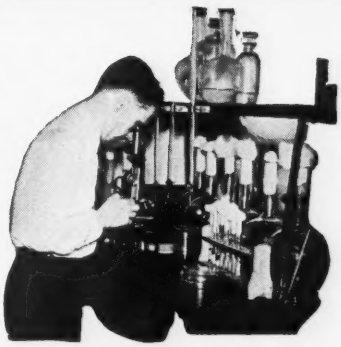
MIXING EQUIPMENT
Alsop Engineering Co.
Arthur Colton Co.
Mixing Equipment Co., Inc
F. J. Stokes Machine Co.

PACKING & CARTONING
Stokes & Smith Co.

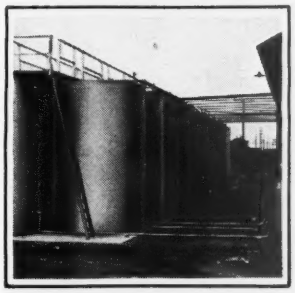
PHARMACEUTICAL MACHINERY
Arthur Colton Co.
F. J. Stokes Machine Co.
U. S. Bottlers Machinery Co.

• DIVISION OF U. S. INDUSTRIAL ALCOHOL CO. •

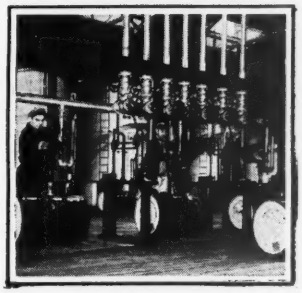
In these large distilling columns many chemical solvents are produced.



An assembly of 20 large storage tanks for important solvent chemicals.



Accurate measure is guaranteed by these automatic - electric filling machines.



ETHYL OXALATE

(*Di-ethyl Oxalate*)

$(COOC_2H_5)_2$

SPECIFICATIONS

Color and Properties:
Colorless liquid

Constants:
Ester—at least 97%
Sp. gr. 1.077 at 20°/20°C.
Wt. per gal. 8.96 lbs.
Acidity: Not over 0.1% as oxalic acid
Boiling point: 184°—185°C.

Solubility:
Miscible in all proportions with alcohol, ether, ethyl acetate, and other common organic solvents. Only very slightly soluble in water.

Derivation:
Esterification of oxalic acid

Method of Purification:
Distillation

Grades:
Technical 96-100% di-ethyl oxalate

Containers:
Steel or tin-lined drums
Glass bottles

Fire Hazard:
Combustible, but not inflammable, flash point above 80°F.

Railroad Shipping Regulations:
None

LEADING manufacturers in the pharmaceutical and dyestuff industries are the largest tonnage purchasers of this important chemical. Ethyl oxalate is also used extensively by research chemists as its structure lends itself readily to organic coupling.

The extreme purity and uniformity of ethyl oxalate are guaranteed by a rigidly enforced manufacturing standard supervised by a corps of 24 chemists. Today, the U. S. I. C. Company is the largest producer of ethyl oxalate.

Trial samples will be furnished on request while working quantities are supplied to manufacturers and laboratories at nominal cost. U. S. Industrial Chemical Co., Inc., 60 East 42nd Street, New York City, N. Y.

U.S. INDUSTRIAL CHEMICAL CO., INC.

WORLD'S OLDEST AND LARGEST MANUFACTURER OF ALCOHOL CHEMICALS

Ethyl Phthalate. Butyl Phthalate. Nitrocellulose Solutions

Amyl Acetate. Butyl Acetate. Ethyl Acetate. Ethyl Chloro Carbonate. Ether

• DIVISION OF U. S. INDUSTRIAL ALCOHOL CO. •

During the summer lull prepare for the fall drive

Does the old line meet today's ideas of what a line should be? Package ideas, odor ideas and product ideas are all subject to change. Some manufacturers keep abreast of such changes—and ahead of competitive efforts.

The next few months offer an excellent opportunity to pass the old line in critical review. Do your revamping soon and be prepared for a real drive in the early fall.

NEW PERFUME ODORS

BOUQUET NO. 5	$24.00 lb.	OPOPANOL A	$54.00 lb.
EVENING BOUQUET	20.00 lb.	SHARIMA B	54.00 lb.
EXTRAVAGANZA	30.00 lb.	SOUL B	50.00 lb.
GARDENIA B. B	48.00 lb.	VIOLET A	35.00 lb.

NEW POWDER ODORS

BOUQUET NO. 5-D	$16.00 lb.	OPOPANOL B	$28.00 lb.
BOUQUET D. K. 3	20.00 lb.	PERROL for POWDER	18.00 lb
GARDENIA C. C	16.00 lb.		

NEW CREAM ODORS

BOUQUET de FLEURS	$7.00 lb.	MUGUET NO. 43	$14.00 lb.
GARDENIA D. D	6.00 lb.	PERROL B	21.00 lb.

SPECIALTY OILS FOR CREAMS

CUCUMBER	$9.00 lb.	LETTUCE	$7.00 lb.
CUCUMBER-ROSE	7.00 lb.	STRAWBERRY	10.00 lb.
CUCUMBER-VIOLET	7.00 lb.	ANTISEPTOL	3.00 lb.
PEACH	12.00 lb.		

Send for samples

van Ameringen-Haebler, Inc.

Manufacturers and Importers of

Aromatic Essentials

Flavor Materials, Aromatic Chemicals
Essential Oils, Perfume Specialties

315 FOURTH AVENUE, NEW YORK

180 North Wacker Drive, Chicago 619 Clark Avenue, St. Louis 42 Wellington Street, E., Toronto

Factory, Elizabeth, N. J.

★ **BEAUTY.** The rich, lustrous appearance of the molded material itself is further enhanced by the designs of the caps themselves. Their simplicity and well proportioned lines are worthy of the finest product and the most carefully designed package and label.

★ **PROTECTION.** Many elements contribute to the protective qualities of Anchor Molded Caps. The impervious character of the molded material, its resistance to acids, alkalies, corrosion, and other destructive agents is well recognized. On top of that, the features of construction, unique with Anchor, further add to its sealing efficiency. Chief among these are the unique thread construction and the famous Anchor *liner retaining ledge* and *liner recess*. These make the seal more secure, hold the liners in place, and allow them to rotate freely, —which brings in its train many distinct advantages to manufacturers—advantages worth many times the cost of the caps.

May we explain these features of Anchor superiority to you in detail?

DESIGNED TO PLEASE CONSUMERS, TOO

Besides the beauty that attracts and the sealing qualities that protect, Anchor Molded Caps contribute yet other elements to user satisfaction *as the product is being consumed.*

The special thread construction of Anchor Molded Caps, in addition to providing a sure, snug fit around the complete circumference of the container finish, insures its proper seating without any binding action. This, in turn, facilitates its application and removal.

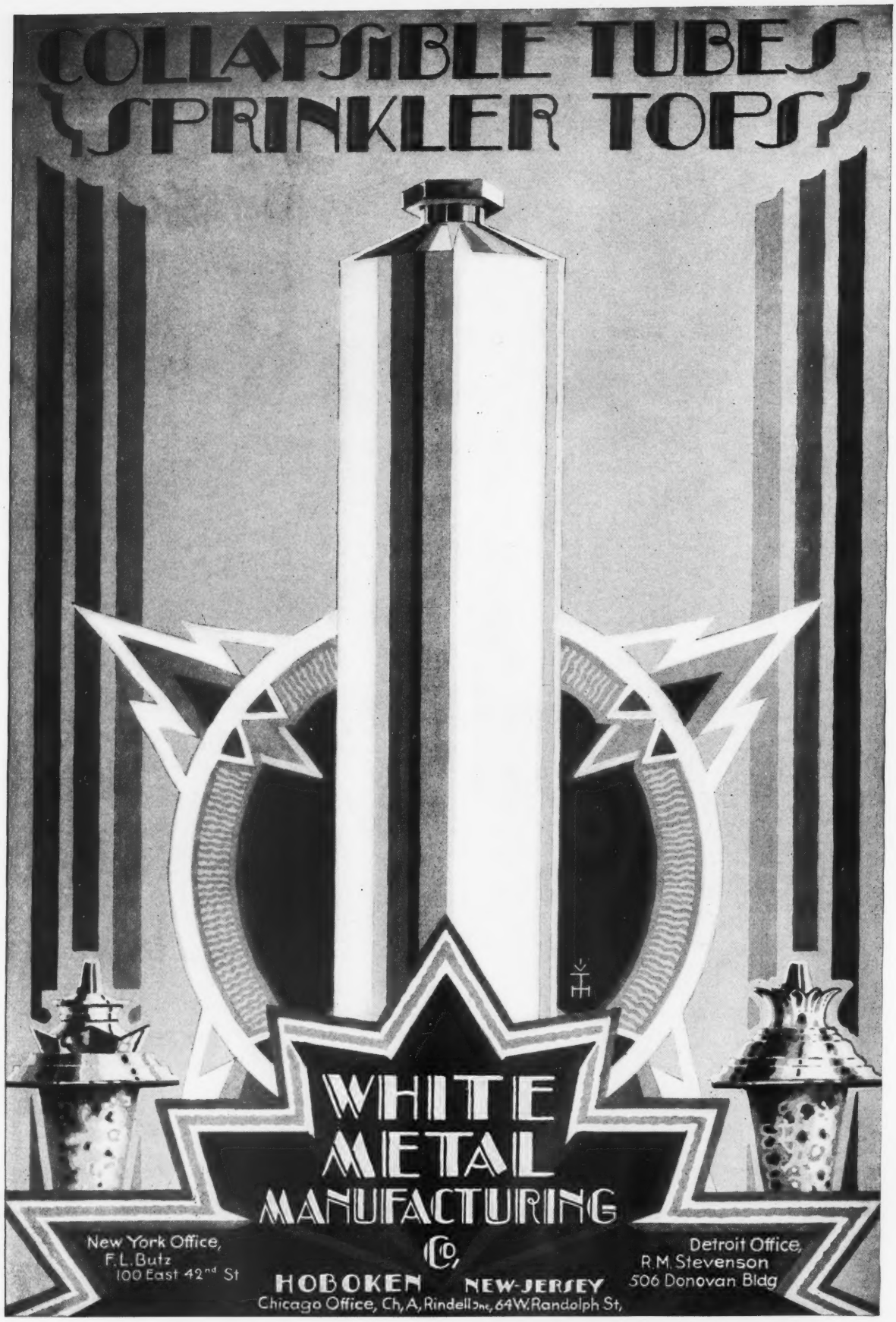
Liners, furthermore, stay put. As the caps are removed liners do not stick to the bottle or jar top, thus the annoyance of replacing them, the soiling of fingers or any article the liner may touch...all that is avoided.

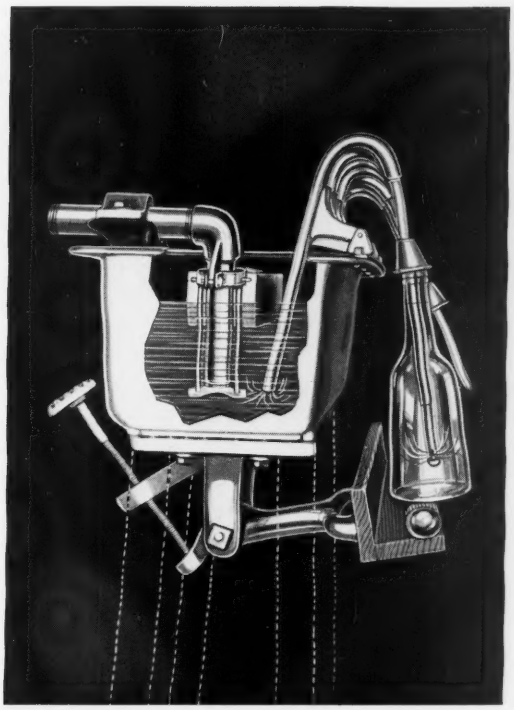
Liners that come out of caps are frequently discarded, with resultant failure of protection, danger of leakage or drying out, possibility of ruining contents of travelling case or handbag.

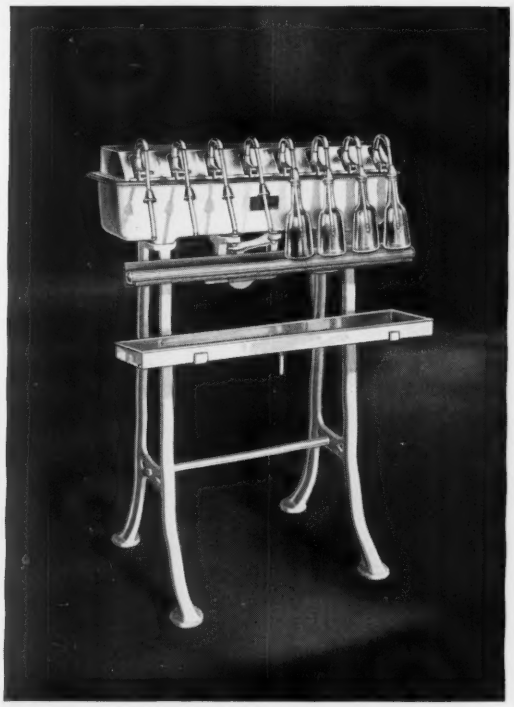
Whether the user is conscious of the fact or not, Anchor Molded Caps make a distinct contribution to his favorable opinion of the product.

Anchor Cap & Closure Corporation
Long Island City, N. Y. **Toronto, Canada**
Branches in all Principal Cities

ANCHOR IS CLOSURE HEADQUARTERS


COLLAPSIBLE TUBES
SPRINKLER TOPS
WHITE
METAL
MANUFACTURING
CO.
HOBOKEN NEW-JERSEY
New York Office,
F. L. Butz
100 East 42nd St
Detroit Office,
R. M. Stevenson
506 Donovan Bldg
Chicago Office, Ch, A, Rindell Inc, 64 W. Randolph St,





NEW AND IMPROVED

MANUFACTURERS OF Washing and Drying Equipment, Corking and Capping Machinery, Filling Machinery, Conveying Equipment, Filters, etc.

For many years the U. S. Siphon Filler has been widely recognized by bottlers of free flowing liquids of infinite variety. Embalming Fluids, Medicines, Pharmaceutical Preparations and Chemicals are but a few products that are being handled efficiently and economically. Now comes a new and perfected model of this famous machine, supplanting all previous styles and combining all the best features with new ideas in construction never before available. In spite of the fact that all U. S. Siphon Fillers are now equipped with glass enameled tanks, stainless steel hood, drip pan, valve, and float construction, etc., the price has been greatly reduced so that it is possible to secure the finest machine for approximately the same price previously asked for the cheapest models. Send for our new catalog illustrating this and other modern filling equipment.

U.S. BOTTLERS MACHINERY CO. INC.

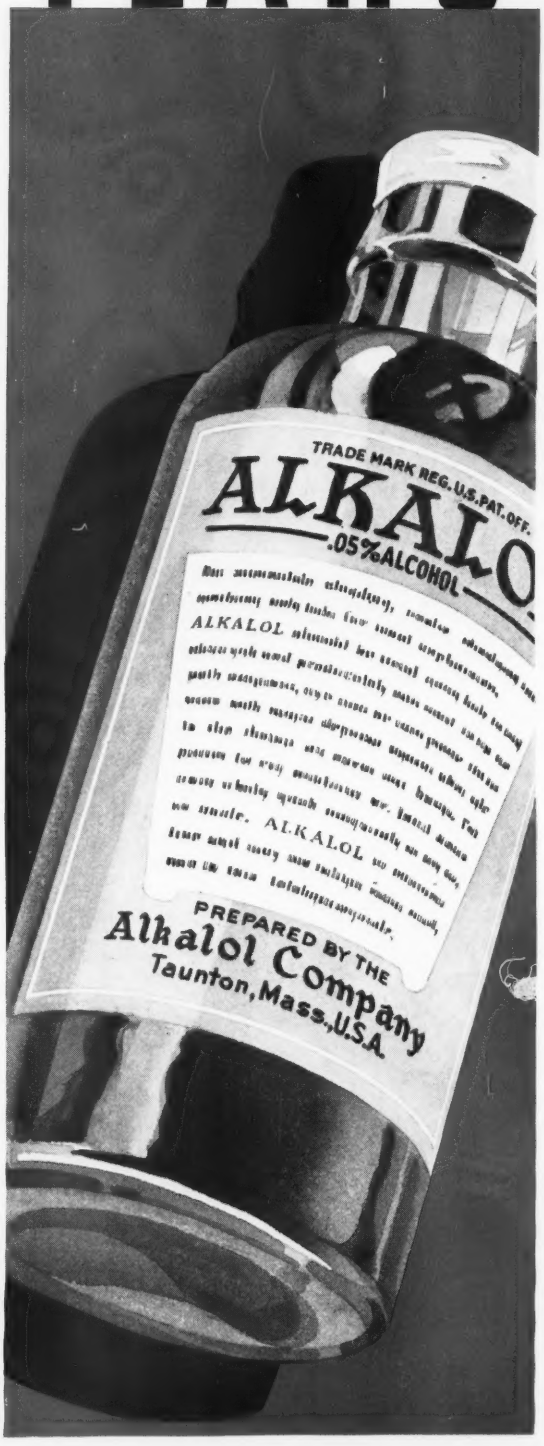
Bottling and Packaging Engineers

4015-31 No. Rockwell St. · · · · Chicago, Ill.

FOR 10 YEARS

ALKALOL HAS USED

O & J LABELERS



"We have used an O & J Labeler steadily for ten years with small expense and much satisfaction."

THE ALKALOL COMPANY

Think that over.

"Steadily for ten years." That's service.

"With small expense." That's economy in production costs, where economy counts for net profit.

"With much satisfaction." That's the O & J Labeling Machine method. Speedy, accurate placement of the label, every time. Turning out a steady stream of neat, attractive bottles, each one looking exactly the way the designer meant it to look.

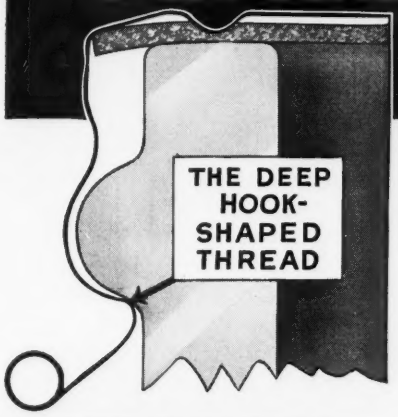
Think those three points over again . . . Now think about *your* labeling problem. Possibly O & J Labelers will meet *your* particular problem with service—economy—satisfaction? Call the local "Liquid" representative. Or write to Dept. L-58 for full information.

Carbonic Ice, solidified CO_2, another "Liquid" product, is also available nationally. A call to any branch office will bring a representative to discuss its application to your refrigeration problem.

THE LIQUID CARBONIC CORPORATION
O & J Labeling Machine Division
3100 South Kedzie Avenue Chicago, Illinois

Liquid

Are Your CONTAINERS UNIFORMLY SEALED?



PERFECT sealing is not possible if caps cock or jam when applied. Leakage, spoilage and dissatisfaction of customers inevitably follow.

The finish on commercial glass is made within practical working tolerances. Unless caps are designed to adjust themselves readily to this permissible variation, cocking or jamming often results.

Crown Screw Caps have an exclusive feature—the Deep Hook-Shaped Thread—which gives them the ability to seal variations in glass finishes without cocking or jamming. They assure uniform sealing, smoother production, lower sealing costs.

From every angle, Crown Screw Caps offer important advantages in the sealing of your product. C. C. & S. Engineers will gladly show you how and why. Write, wire or phone today.

IMPORTANT ADVANTAGES OF CROWN SCREW CAPS

1. Deeper hook-shaped threads.
2. Positive and greater sealing pressure.
3. Less friction.
4. Easy removal.
5. Ability to seal maximum and minimum glass (without jamming or cocking).
6. Concentrated sealing pressure on sealing surface finish through location of sealing bead.
7. Better construction of wire edge (closed wire to prevent rusting). Uniform deep knurl facilitates machine application, etc.
8. New method of rolling deep thread to prevent metal stretching and consequent injury to lacquer and coatings.
9. Sanitary method of cap manufacture.
10. Inspection of all materials to finish cap.
11. Decorations resulting in more beautiful caps.
12. Service due to modern, up-to-date manufacturing equipment, warehouses located at convenient points, engineering department, chemical laboratory.

THIS BOOK WILL HELP YOU END SEALING TROUBLES

Positive Sealing Pressure is the title of this interesting, illustrated book which has been prepared by C.C.&S. Engineers especially for you. It explains the tremendous advantages of positive sealing pressure and how it eliminates many sealing troubles. Every packer of products in glass will find it a valuable guide in the solution of sealing problems. Do not fail to send for your copy—now.

CROWN CORK & SEAL CO. Baltimore Md.

WORLD'S LARGEST MAKERS OF CLOSURES FOR GLASS CONTAINERS

It's all in the **CAP**

SPECIALS?
NO, SIR!

THESE ARTMOLD CAPS WERE SELECTED FROM STOCK DESIGNS . . . WRITE FOR SAMPLES AND PRICES

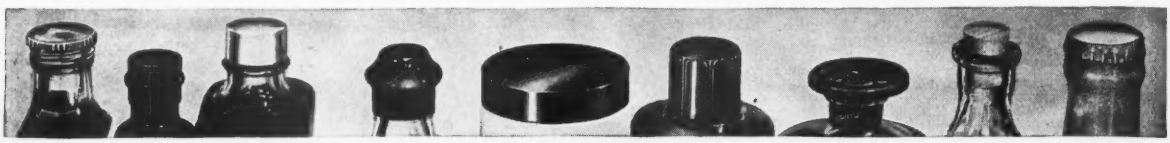
GOOD-looking packages, aren't they? Each of these Artmold Caps was selected from the exceptionally complete line of standard stock designs that Armstrong offers. There are shapes to harmonize with almost any package—no special molds to pay for. Available in all standard sizes. And a score of colors from which to choose.

We'd like to help *you* choose a design you'll like for *your* bottles and jars. Not just the closure, but container, label, and all can be originated for you on our drawing boards. If you prefer, Artmold Caps with your own trade-mark or distinctive design can be created to order. Liner and sealing questions can be settled in our laboratories.

No obligation of course. Samples, prices, and illustrated folder on request. Or, if you wish, send us a few of your packages and full details of your problems. Note complete line of closures below. Armstrong Cork Co., 913 Arch St., Lancaster, Penna.

Armstrong's Artmold Caps

Armstrong offers CORKS OF ALL KINDS . . . ARTMOLD CAPS AND JAR COVERS . . . ARTMETAL CAPS . . . EMBOSSED TOP CORKS . . . DAUBERS . . . CAP LINERS DU PONT CEL-O-SEAL CAPS . . . DU PONT CEL-O-SEAL BANDS . . . APPLICATORS OF ALL KINDS . . . RUBBER STOPPERS . . . CROWNS . . . BUNGS



Speeding Up Slow Sales
• Right now there are a lot of good products whose sales progress is marking time. If yours is one of them, ask yourself this question:
Would not a new package stimulate sales?
We have a special line of bottles which combine that "hand-blown" air with the moderate cost achieved by an unusual OnIzed machine process. Some of the designs are illustrated in this advertisement. An Owens-Illinois service man will be glad to show you these and others. Or, if you prefer, let us know your package problems and we will be glad to send you samples of these new containers especially suited to your needs. Owens-Illinois Glass Company, Toledo, Ohio.
OnIzed
CONTAINERS
OWENS-ILLINOIS
BOTTLES AND GLASS CONTAINERS

APPEARANCE IS HALF THE BATTLE • • • •

MODERN selling has become a battle of packages. A good product, poorly packaged, usually lies on the dealer's shelf. A good product, attractively packaged, is half sold.

Kimble Automatic-machine-made Vials—fabricated of the finest glass, fully retempered, strong and durable—command "front row" space on your dealers' shelves or counters. They reduce sales effort to a minimum. They win the respect and confidence of the customer by insuring safety and cleanliness.

Kimble Vials are today the first choice of leading manufacturers who want to combine lightness and strength with beauty of package and sales-appeal. Every year, the drug, pharmaceutical and perfume industries use 216,000,000 Kimble Vials—the only vial made entirely automatically—and the only vial possessing machine-made uniformity of shape, size and quality.

Valuable advice on glass packaging and attractive closure design is yours for the asking. Consult with Kimble.

KIMBLE GLASS COMPANY
VINELAND, NEW JERSEY.

BRANCH OFFICES:—New York, 1440 Broadway; Philadelphia, 1616 Walnut Street; Boston, 131 State St.; Chicago, 23 N. Desplaines St.; Detroit, General Motors Bldg.

NEW ENGLAND
COLLAPSIBLE TUBES

It took years to develop
the SHEFFIELD PROCESS

A collapsible tube can be no better than the manufacturing skill which goes into its production.

That is why tubes produced by the Sheffield Process—a system of manufacture which governs production through each manufacturing step—are everywhere recognized as superfine tubes.

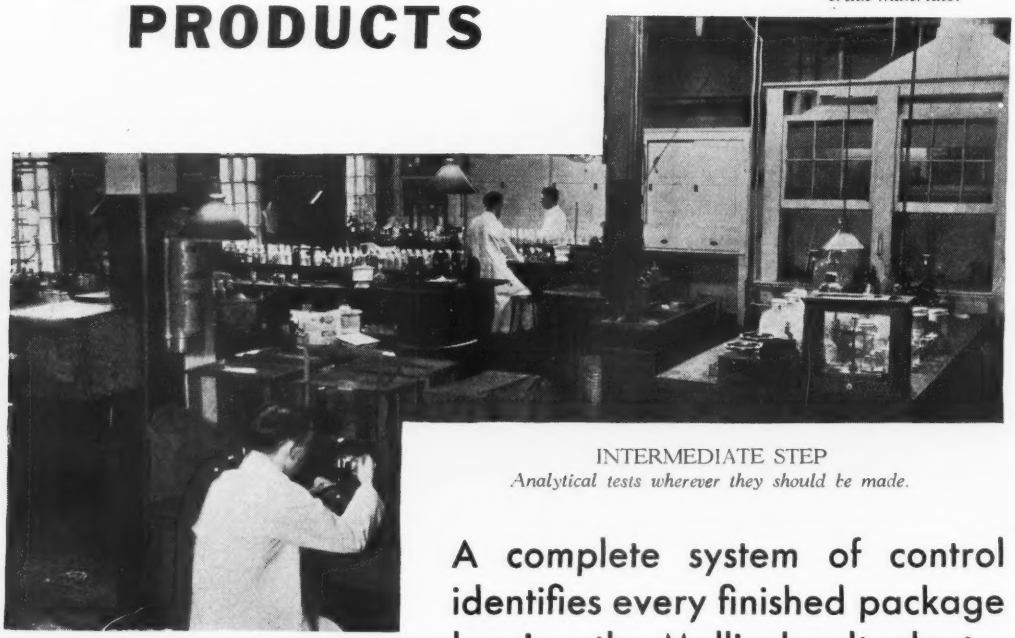
NEW ENGLAND
COLLAPSIBLE TUBE CO.
17-35 Waller St., New London, Conn.
3132-34 S. Canal St., Chicago, Ill.
New York Office: 370 Lexington Ave. (Cor. 41st)

From Crude Material to Finished Package

You can be sure of the accuracy and protection in

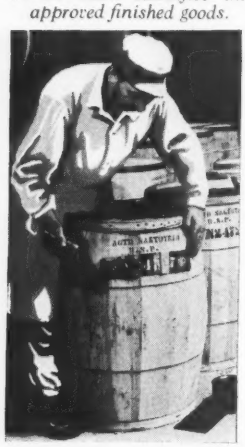
MALLINCKRODT PRODUCTS

FIRST STEP
Sampling and testing the crude materials.



INTERMEDIATE STEP
Analytical tests wherever they should be made.

FINAL STEP
A lot mark identifies the approved finished goods.



A complete system of control identifies every finished package leaving the Mallinckrodt plant . . . with the original lot of crudes, with the tests they met, with the intermediate laboratory tests, with the test and sample of the final product, and with a reserve sample.

Just one of the reasons for specifying

one of 1500 **Mallinckrodt** fine chemicals

St. Louis · Philadelphia · New York
Chicago · Toronto · Montreal

School of Pharmacy
University of Md.

An Editorial

Tax Tricks

PROPER consideration of the fact that the cosmetic tax is five or ten per cent of the price at which the goods are sold by the manufacturer is most important. Manufacturers seemed to sense its importance in attempting to avoid any possibility of being taxed on the amount of the tax if it were included in the price, but the regulations for enforcement of the act show that this consideration was quite unnecessary.

ANOTHER phase of the manner in which the tax is levied has to do with the manner of distribution. In the case of manufacturers selling through wholesalers, the tax is based on the net amount at which the goods are invoiced to the wholesalers. However, in the case of sales direct to retailers, the tax is based on the net amount at which the goods are invoiced to the retailers. Therefore, the manufacturer who sells exclusively to retailers pays more than one who sells to wholesalers, and the manufacturer who sells to both at different prices pays more taxes on his sales to retailers than on his sales to wholesalers. The manufacturer who sells exclusively to retailers is therefore handicapped according to the law.

BUT strange as it may seem, the Treasury Department has not applied the same rule to manufacturers selling direct to consumers. Here, they state, the tax shall be levied on the prices at which the goods would sell at wholesale, if the goods were sold that way. We fail to see the reasoning behind this exception even though it costs more to sell direct to consumers than it does to retailers or wholesalers. Certainly there is also a higher cost in selling direct to retailers than in selling to wholesalers, but this receives no consideration.

RATHER do we believe that the advantage is given to direct sellers for the reason that the public must be made to believe that the manufacturer, rather than the consumer is paying the tax. It is probably hoped that this method will deter wholesalers and retailers from basing their selling prices on the higher costs which are tending to result in the consumer paying a full ten per cent more than he paid before.

Act Now A closer appreciation on the part of the industry's manufacturers of the true conditions prevailing in many of the raw material markets would cause them to maintain at least adequate stocks of those raw materials which they are constantly using. Whether manufacturers choose to believe it or not, there exist a large number of raw materials that can not sell any cheaper. It is true that some are still in a position to go lower, but such downward movements will be few and far between and an inspection of the markets for most materials will conclusively prove that such a movement is just about impossible.

Commodity markets are showing signs of recovering in more than one instance, and the basic conditions which are causing these signs to appear exist in many essential oils and crude botanicals. Doubtless it is the presence of very heavy stocks and free offerings that is causing manufacturers to entertain the opinion that there is at present no bottom to the movement. Also the fact many manufacturers heeded warnings of rising markets and stocked heavily over a year ago, makes them wary of predictions of firmer conditions ahead.

But everything must come to an end, and with some former highly regarded stocks selling for exactly the amount of cash which the company has in the bank, it is easy to appreciate that the movement has swung much too far to remain in its present condition for a long time. It is always wise to invest before it is too late. The time to buy things is when nobody wants them. More people are daily becoming convinced that the fall will bring a change. Therefore, one must act now.

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Ten Years Ago

From our Pages, July 1922

The Heyden Chemical Co., Garfield, N. J., will build a new five story plant at Garfield, estimated to cost $90,000.

The first annual field day and clam bake of the New York Chapter of the Salesmen's Association of the American Chemical Industry was held August 1. The party left the Battery in New York for a sail to Pleasure Bay on the Shrewsbury river.

The Meyer Bros. Drug Co. of St. Louis has sent a number of salesmen into the territory west of Pittsburgh in motor trucks, each truck being equipped with radio phone for quick communication with the home office.

Dr. Martin H. Ittner of New York, Chairman of the Industrial Alcohol Committee of the American Chemical Society, has announced that Wayne B. Wheeler of the Anti-Saloon League has assured him that the League will not attempt any new restrictions without first consulting the Society Alcohol Committee.

Electrolytic extraction of cod liver oil has been recently demonstrated successfully in Bergen by Dr. George D. Roger of the Massachusetts Institute of Technology. The method requires five kilowatts per 1,000 kilos of oil.

• • • New and Non-Official • • •

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Odorizing vs. Deodorizing

What with activated carbon and aluminum chloride for deodorizing and any number of products for odorizing for sales appeal, sex appeal, etc., it begins to look like a finish fight over to smell or not to smell. Our industry, however, seems to be backing the winner. First, it encourages the absence of odors with deodorants, and then, at the same time, advocates the acquisition of a pleasing odor.

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More Depression Statistics

Over 500 books on the depression have been published so far, according to the N. Y. Evening Post. What is even more surprising is the estimate of average sales per book—200 copies. Maybe it's the depression!

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Paging "Management Forum"

Billy B. Van gets the credit for this one. He says he found a man in Newport, N. H., (the home of Pine Tree Products Co.) who had 24 children, so he put him in charge of production.

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A Free Testimonial

Cosmetics have become so accepted that their use is even being advocated from the pulpit. The latest member of the clergy to encourage their use is the Rev. Dr. C. F. Reisner of Broadway Temple Methodist Episcopal Church, in a sermon on securing happiness in marriage.

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Statistics from the A. M. A. Journal*

837 doctors say Luckies can't hurt your throat
299 doctors yell for yeast in the roto sections
406 doctors claim that Camay cleanses
738 doctors endorse Scot-tissue

*Tonic and Sedative Dept.

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Or Are We Wrong?

We used to think that an advancing civilization plus abundant prosperity would bring about a five-day working week, but now we are finding that this same result is being accomplished by hard times. Or at least by times that are not exactly prosperous.

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A Helpful Service

The Mentholatum Co. has for a number of years made a practice to furnish a restarter stock of "Mentholatum" free to those dealers who have had their stock destroyed by fire, wind or water. The only requirement is that the dealer send the manufacturer a newspaper clipping giving the facts concerning the unfortunate happening and supplementing these data with news of when he contemplates reopening.

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'N a Stack o' Wheats

A story is going the rounds of an Indian who week after week went to the reservation commissary to purchase a half-dozen bottles of a well-known proprietary medicine. When the authorities became curious and investigated, they found that the brave was using the remedy as a syrup for his pancakes.

Price, Quantity or Premium?

Necessity of maintaining volume while purchasing power and prices fall is perplexing drug and cosmetic manufacturers who find all roads beset with hazards. Advantages and disadvantages of several roads are here outlined and the roads selected by prominent manufacturers described.

WE ARE in a falling era. Everything is falling: sales, prices, wages—everything but taxes. However up to now the manufacturers in the drug and cosmetic industry have been in a peculiarly fortunate situation, for the reason that their sales were not disasterously affected by the depression. There were numerous reasons for this, among which the strongest being the necessity for maintaining health and personal appearance. In the early years of the cataclysm, savings from the boom years held out at least to the extent that people, women especially, were willing to restrict other purchases in order to buy cosmetics and kindred necessities. But the situation is changing now. The dinner pail is far from full; pennies are being clutched more firmly and salesmanagers in the trade are beginning to wear worried expressions.

Of the several tried ways to maintain volume all seem to boil down to an actual reduction in price, whether the established retail price is cut directly, the package made larger or a premium given with every package. But in many cases a direct price cut is the least desirable and often the least efficacious way of maintaining volume. In some industries price cuts are inevitable because the public is hazily familiar with the cost of raw materials, and also because the innumerable substitutes available will be used if prices are not lowered. But in this industry the situation is somewhat different. The cost of raw materials, as a rule, plays little part in fixing prices, and even identical

products are sold under trade names with which the public is familiar. Nevertheless, price is a ruling factor in an era of emaciated pocketbooks. People who formerly bought in the dollar bracket are shifting to the fifty cent bracket and those who used to buy in the fifty cent bracket have shifted to lower levels. And then there are many people who are not buying at all.

One of the difficulties confronting the drug and cosmetic manufacturer, who contemplates cutting a price, is that price is often the criterion of quality and any change in it is likely to be received by the public as a sign of depreciated quality. Hence, as a rule, a price bracket which has become firmly imbedded in the public mind may not be changed with impunity, not only because of the stated condition, but also because of the difficulty of restoring the product to its former place when business recovers its normal state. This is particularly true of cosmetics. Therefore, in order to avoid a fixed price reduction some manufacturers have adopted the policy of marketing smaller sizes which can be sold at lower prices and, hence, have a perfectly plausible excuse for being. Thus, customers who can no longer purchase the regular packages at standard prices are enabled to buy smaller quantities of the same product at lower prices.

Retail Price Effect

But the destruction of a fixed price association is not the only difficulty. Squibbs, Parke Davis and other large firms have for years fought with all their power to maintain prices and to combat predatory price cutting. Obviously, a sudden reduction in price would nullify the work of years. And in any case even though prices might be reduced with impunity, there are always difficulties entailed in connection with distributor adjustments. Large stocks are likely to be in the hands of jobbers and retailers and these must be moved before the new prices are announced to the public.

The reduction of these stocks is always a difficult problem. Unless some special inducement is offered to the public, purchases will continue to be made at the usual rate. This is likely to create a condition whereby the manufacturer may be forced to favor larger distributors whose turnover is rapid and this will cause a comeback from other distributors in the same area, who still have stocks bought at the higher prices. If, on the other hand, the price reduction is announced to the distributors several months in advance those whose stocks are low may hold up replenishments and they may run out of stock altogether before the price reduction goes into effect. As a rule merchandise adjustments are not satisfactory to the distributor excepting on fast selling items; and cash or credit slip adjustments are always dangerous because the distributors will inevitably try to "put one over" on the manufacturer.

Kotex reduced price from fifty cents to thirty-five and minimized the difficulties of making the change by simultaneously increasing advertising and shortly thereafter improving the quality of the product. This change was not announced to the trade much sooner than it was announced to the public. However, since the product is one which is in constant demand, the difficulties encountered in making adjustments while troublesome were not serious.

Direct reduction is of course the most flexible way of adjusting price to the condition of the market, and, when there is no likelihood that a need will arise to restore the price to its former level, it is perhaps the best way.

Increasing Quantity

In order to avoid the bad effect of a direct price reduction several manufacturers have resorted to the device of increasing quantity. Sharpe and Dohme has done this with S. T. 37 Hexlresorcinol solution which has been increased from three ounces to five. In order to avoid adjustments this company has announced the impending change to the retail trade several months in advance of the public announcement, which is scheduled to take place in September. Broadsides describing the impending change in size and the manner in which it will be announced to the public have been distributed to the trade. These have been supported by intensive trade paper advertising designed to urge retailers to clear stocks by August first. Provision is made for immediate orders for shipment after July fifteenth. In this way Sharpe and Dohme has allowed an interval of a month during which the large size will be sold where stocks have become exhausted, and they have also given ample notice to the trade to clear stocks before the large size is introduced.

Eastman Kodak, likewise, increased the size of its packages of films selling a roll of eight exposures at the same price for which six exposures were formerly sold. The problem of this company was less difficult than that of Sharpe and Dohme because of the fact, that the product, being seasonal, permits of changes being announced in the off season. In this case the change was announced in January, the low month; shipments of the eight exposure roll began in February and the size increase was announced to the public in May. After February first provision was made to shift stocks of the six exposure films from one distributor to another so that those who were overstocked could get out from under before the change became generally known. Even though the eights werebeing sold in some cases two months before the change was announced to the public, the dealers did not stress the change to their customers. This fact was learned from developing plants because of the great number of rolls received with the seventh and eighth exposures blank. This seems to indicate that dealers will cooperate with the manufacturer if given sufficient time

(*Continued on page 33*)

Cosmetic Tax Facts

Conditions surrounding the cosmetic tax are changing rapidly. In this article we give the latest complete authentic information regarding this important matter.

ATTEMPTING to adjust their sales policies in line with the new tax on cosmetics, manufacturers have taken various steps to work out methods which would not leave them at a competitive disadvantage with other manufacturers, and which might even result in a competitive advantage.

The tax has been wholly absorbed by some manufacturers, but the large majority are passing the tax on. Reasons for absorbing the tax as given by some of these manufacturers vary widely. One of the reasons which is given by several of the manufacturers lies in the fact that a surprisingly heavy movement of goods occurred prior to June 21 when the tax became operative. As one manufacturer stated, there is plenty of cash available in this country, and it shows itself when its use results in a real saving. Sales by some houses to certain accounts were of such volume as to last these distributors for a period of six months as judged by their previous purchases. And while manufacturers welcomed this business when it came, it now means that, if the tax is not absorbed, those who purchased supplies without the tax will be able, in some instances, to undersell other distributors legitimately for a long period of time.

Some manufacturers refuse to worry about this phase of the matter and will pass the tax on to the distributors although such a move will undoubtedly further aggravate the already chaotic retail price situation. Manufacturers feel that this condition might occur in widely scattered places, and that its effect will not be at all widespread.

Also many manufacturers feel that those who bought ahead should be protected in their investment, since this investment was certainly favorable to the manufacturer whose goods were bought. The absorbing of the tax is expected by some to bring a reaction against the manufacturer on the part of those who invested their money in his merchandise since it amounts to a reduction in price after a short spell of heavy buying.

Methods of using the tax to competitive advantage largely involve the use of free goods. An ingenious type of this sort of policy has been announced by Elizabeth Arden, which house sells direct to selected retailers. This policy offers to absorb the tax if ten per cent of merchandise not formerly sold through these distributors is accepted with the order and paid for. If this is not desirable to the retailer, Elizabeth Arden will absorb one-half of the tax, and the other half will be passed to the retailer, who, however, is not expected to raise his retail prices.

But while the tax is causing some further upset in the retail price situation, the tax is also tending to alleviate this situation since some manufacturers have decided to absorb the tax but eliminate the free goods as a means of making up the additional expense. Thus at least the free goods difficulties will be to some extent relieved.

Still another method of handling the tax situation has been inaugurated by a large drug manufacturer, many of whose products fall in the cosmetic classification. On the ten cent sizes of these products the manufacturer has reduced his prices by the amount of the tax and then added the tax to the invoice. Thus, while the manufacturer might be said to have absorbed the tax on the ten cent sizes, actually he is invoicing the amount of the tax, although the cost of the item plus the tax is no greater to the retailer than was the price without the tax.

The thought behind this move was the understanding that the Treasury Department would compute the tax on the amount for which the goods were invoiced, and if the tax was included in the price, a tax would be paid upon the amount of the tax. However, we find that the regulations provide that if the tax is not invoiced on a separate line then it is included in the price of the goods and the tax must be segregated from the actual amount of money which the manufacturer is to receive.

This is explained as follows: If an invoice with the tax included in the price is for $100.00, then this amount must be divided by 105 (if the goods are taxable at five per cent) which gives $95.24, which is the actual selling price of the goods. Therefore, the tax is five per cent of $95.24, or $4.76. Thus it will be seen that there is no advantage to using separate lines

The "Antoine de Paris" packages in white and black form a very attractive and distinctive ensemble. The creams, which are numbered instead of named, are in three distinct sets; one for the oily skin; one for the dry; and one for the normal. A complete group of cleansing, foundation, massage, etc. has been developed for each type of skin. The lipstick, shown in the illustration, contains the identifying letter "A" on the face. It comes in solid white with black trimmings and black with decorations. An unusual feature of the lipstick itself, is its division into two sections; the one the lipstick proper, and the other a product designed to lighten or darken the lips as desired.

A new lipstick and single compact (below, right) by Prince Matchabelli Perfumery Corp., New York. The new compact comes in black enamel with gold trimmings and in white with similar decorations. It may be had either in powder,—natural, ivory, rachel or Arabic,—or in rouge, light, raspberry, medium or dark. The lipstick is unique in design. Only one hand is necessary to operate. The lever, finished with the Matchabelli crown, may be pushed up and down with the thumb, thus automatically opening and closing the stick. It comes in the four shades to match the rouge.

This new "Surgical Powder" (below, left) announced by John Wyeth & Bro., Philadelphia, is designed to promote healing and relieve skin irritation.

on the invoices for the tax, or in lowering the list price in order to reduce the amount of the tax paid when the tax is being absorbed by the manufacturer.

It was the thought such an advantage did exist that probably prompted the National Wholesale Druggists' Association to request manufacturers to keep their list prices the same and invoice the tax as a separate item. Manufacturers resisted the demands of the New York department stores to raise the prices by the amount of the tax. The department stores rightly declared that the tax is "a manufacturers excise tax" and that they will not pay it when it is invoiced.

The wholesalers will increase their prices to the retailers by ten per cent. This means that an item previously sold to the retailer by the wholesaler for $4.00 per dozen will be sold to the wholesaler for $4.00 a dozen less 16 2/3 per cent plus ten per cent on the net amount, or $3.33 1/3, plus 33 1/3 cents tax,—a total of $3.66 2/3. This will be billed to the retailer at $4.40 per dozen. By this method the wholesaler is adding a sufficient amount to the price so that he still earns his discount of 16 2/3 per cent on the higher cost of the merchandise which is the list price plus the tax.

Additional Charge Necessary

This additional charge by the wholesaler is deemed necessary because of the excessive cost of handling and the resulting confusion if applied to the average small line extension if handled on an independent net cost basis, also:

a. Losses sustained through deduction of cash and other discounts which apply on the amount of tax charged.

b. Credit losses, where full amount of tax has been paid by the wholesaler is lost.

c. Tax is paid to the manufacturer by the wholesaler at the time the wholesaler buys, but can only be recovered by the wholesaler when and if the dealer pays.

Furthermore, it is the intention of wholesalers to advise retailers to consider the new cost, which is ten per cent higher than the old one, in pricing goods for retail sale. This means that a fifty cent item which formerly sold to the retailer at $4.00 per dozen, would now be a fifty-seven cent seller since it now sells to the retailer at $4.40 per dozen, if taxable at 10 per cent.

In the case of merchandise taxable at five per cent, the wholesaler is advised to price the goods five per cent higher. Thus an item taxable at five per cent and formerly selling to the retailer at $2.00 per dozen, now sells at $2.10 per dozen, indicating a retail price of 26 cents instead of 25 cents.

While regulations (which follow this article) have been issued for the administration of the tax, the matter is so confusing that the Treasury Department is constantly being called upon for specific interpretations. Interpretations to date follow:

Where manufacturer sells both to wholesalers and retailers at different prices tax is levied on actual price in each case, but where the manufacturer sells partly at wholesale and partly direct to consumers, the tax is levied on the wholesale price for the smallest quantity.

Also if the manufacturer sells his entire output direct to customers, the tax is levied on the wholesale price of competitive products or on a fair price determined by the Commissioner of Internal Revenue.

Due to the fact the law, after naming specific items, includes any similar substance, article, or preparation, by whatever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes," the use of any product is the determining factor in deciding whether or not it is subject to tax.

As to products which may have both a medicinal and a cosmetic or toilet use, the regulation states: "The fact that any particular product, preparation, or substance coming within the scope of this act may have a medicinal, stimulating, remedial, or curative value does not exempt it from the tax, if it is commonly used as an adjunct to the toilet or for toilet purposes."

Therefore, a manufacturer can not escape the tax on an article by merely labeling a subordinate medicinal use on the package. On the other hand it is well for manufacturers of products which are primarily medicinal in character to cease attempts to increase sales by making claims upon the package which will cause the product to be classified as one of the products coming within the scope of the act.

Dual Use Products

One article in this category is Milk of Magnesia, which if labeled as mouthwash is subject to the tax. Also Borax is subject to the tax when it is labeled or advertised as a personal cleanser or dentifrice. Likewise hydrogen peroxide is taxable at ten per cent when labeled or advertised as a bleach for the skin or hair, at five per cent when labeled or advertised as a mouthwash, and is not taxable when sold as an antiseptic.

Another similar article is zinc stearate which is taxable when sold in cans as a toilet or baby powder, but which is not taxable when sold as a chemical although the product in both cases may be identical.

Likewise sunburn products are not subject to tax if advertised and labeled for burns, but if claims are made for beautifying effects, the products are taxable regardless of the value of the product in sunburn.

Styptic pencils are subject to tax, but not caustic pencils used by surgeons in cauterizing.

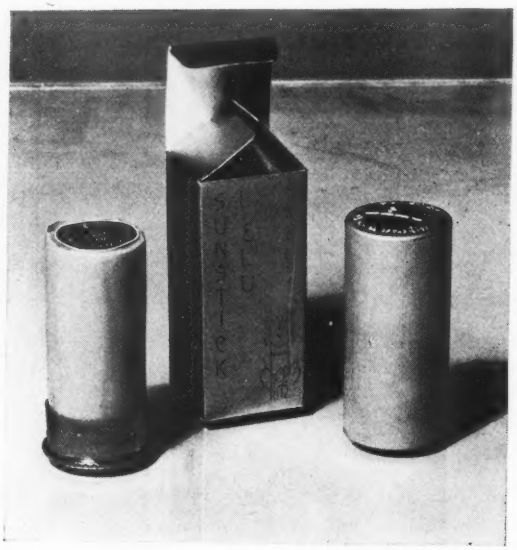
Cocoa butter and witch hazel are ruled taxable in all cases, but the many protests filed against this decision might result in a reconsideration by the department.

Medicinal preparations for the bath are taxable in all cases, and are considered toilet preparations even when sold on a doctor's prescription.

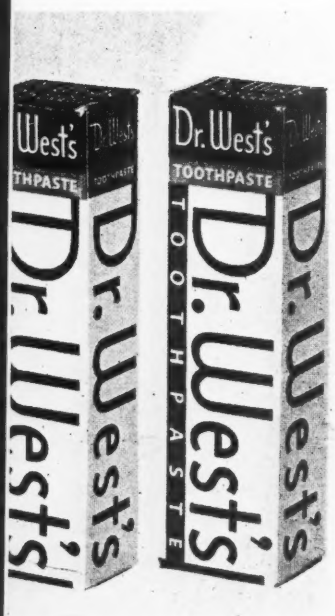
Camphor ice, sanitary napkins, cleansing tissue, powder puffs, are not taxable. Neither are disinfectants,

The group of creams and lotions depicted above are the newer items of Guerlain, Inc. The square bottle in the center, "Secret de Bonne Femme," a vanishing cream is the latest addition. The jar is of black glass with cut corners. A contrasting band around the body of the container bears the product and company name. Packaged in a jar similar to this is another new cream known as "Au Citron." As the name implies this is a lemon cream and is for cleansing purposes. At the top is a transparent glass jar containing a delicate flesh colored liquid cream known as "Shoulder White," an almost indispensable product for evening. A blue and yellow label on the bottle top and the hexagonal bottle set firmly into a dark solid blue carton are the features of this package. The "Lait" is a cleansing and nourishing milk. The bottle is transparent with yellow and black trimmings. Western Co., Chicago, is now marketing Dr. West's toothpaste in the newly designed carton shown below.

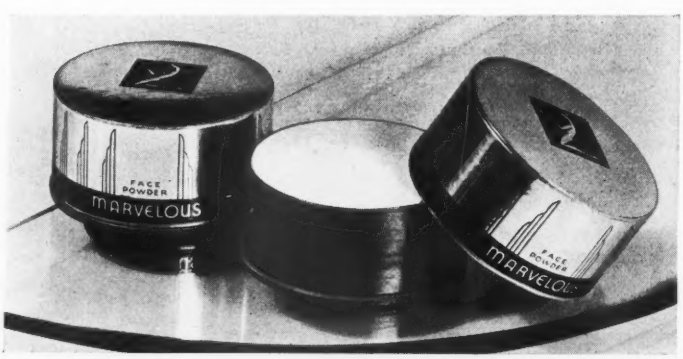
A recent package by Parfums Lucien Lelong is this miniature hat box containing three small bottles of the Lelong odors. The characteristic tan is used for the color scheme with brown decorations consisting of the firm name and trademark together with a band of brown ribbon terminating at the top in a bow.



A novel sunburn preventive package is this Charles of the Ritz "Lelu" sunstick. The stick, which is paraffined-wrapped is fitted into a metal base of silver tone and capped with a top of like material. The outer package is effected in silver tone paper with the company's name and trademark in roseate purple, the characteristic colors of the line.



This attractive silver and black powder box (right) enlivened with a red-orange band at the base is representative of the new "Marvelous" line, now being presented by Richard Hudnut. The line consists of eleven items: "Marvelous" liquefying cream, tissue cream cream, foundation cream, hand cream, freshener, face powder, rouge, lipstick, nail enamel and remover, and cold cream.



deodorants, shoe polish, and incense taxable. Perfume concentrates are taxable when used for personal use, but when used for commercial products or for foods they are not taxable.

At the present time it appears that all dandruff remedies will be taxable, although it is possible that an exemption might be granted to products which are not perfumed and which make no claims for dressing the hair.

Shaving creams are taxable at five per cent as toilet soaps, and non-lathering shaving creams are placed in the same category although technically they are not soaps. Shampoos, on the other hand, are taxable at ten per cent when not containing saponacious material, when lathering shampoos are taxable at only five per cent.

Analgesic balms, sterile jelly, and zinc ointment are free from tax.

Astringents have not as yet been properly classified by the department.

Rubbing alcohol is taxable or not depending upon the purposes for which it is labeled and advertised.

Compacts Tax

Compacts without powder cake are not taxable unless made of precious metal in which case they come under the tax on jewelry, but a filled compact is subject to a tax of ten per cent of the price of entire package.

Combination packages containing both taxable and non-taxable articles are taxable only on the taxable goods provided the taxable goods are billed separately on the invoice.

Free deals are not taxable provided the free goods are a bona fide gift. The retailer is not taxed on the goods which he receives free from the manufacturer.

Eye lotions of a bona fide medicinal character such as prescribed by physicians are not subject to tax.

Food powders are regarded as cosmetics and are taxable at ten per cent.

Henna leaves converted to a powdered form and sold in bulk to manufacturers of toilet preparations are not taxable. When made up into hair dyes, hair rinses, etc., they are taxable at ten per cent.

However, the status of henna leaves in bulk, as well as of petrolatum and other similar products has become so complicated that the whole subject has been referred to the general counsel to the Commissioner of Internal Revenue and the Counsel will give an opinion in each specific case. Also the matter of private brand merchandise is so complicated that each case should be referred to the Counsel. Prior to the decision to have the Counsel rule on each case the following decisions which might give some indication of the opinions which will come from the department, were made:

1. In the case of a manufacturer of soap under his own brand name who sells the goods to a distributor whose name goes on the retail package, the manufacturer pays the tax; 2. In the case of an owner of a private brand or formula who supplies materials to a manufacturer, retaining title thereto, and receives the goods packaged for retail sale with his own name on the label, the owner of the brand pays the tax; 3. In the case of talcum powder sold in bulk to be repackaged, assuming that the party who repackaged it sells it under his own name as the manufacturer, the party whose name appears on the package pays the tax.

In view of the fact that the regulations for the tax contains a clause refusing to allow manufacturers to deduct the amounts paid to sales agents since this is looked upon as a sales expense, it seems reasonable to suppose that private brands merchandise will be taxed upon the basis of its wholesale price. This would also seem reasonable from the fact that the department has ruled that merchandise sold direct to consumers should be taxed upon wholesale price of similar merchandise. It appears that the department wants to standardize the tax on merchandise of a similar character and does not want one type of distribution to have any great advantage over another from the point of taxation if the value of the merchandise to the consumer is the same.

Tax Regulations

DEFINITIONS

SECTION 1111 OF THE REVENUE ACT OF 1932

(a) When used in this Act—

(1) The term "person" means an individual, a trust or estate, a partnership, or a corporation.

(2) The term "corporation" includes associations, joint-stock companies, and insurance companies.

(3) The term "partnership" includes a syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of this Act, a trust or estate or a corporation; and the term "partner" includes a member in such a syndicate, group, pool, joint venture, or organization.

* * * * * * *

(10) The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

(11) The term "Secretary" means the Secretary of the Treasury.

(12) The term "Commissioner" means the Commissioner of Internal Revenue.

(13) The term "collector" means collector of internal revenue.

(14) The term "taxpayer" means any person subject to a tax imposed by this Act.

(b) The terms "includes" and "including" when used in a definition contained in this Act shall not be deemed to exclude other things otherwise within the meaning of the term defined.

SECTION 618 OF THE REVENUE ACT OF 1932

For the purpose of this title, the lease of an article shall be considered the sale of such article.

ART. 2. *Definitions and use of terms.*—As used in these regulations, unless obviously inapplicable, the term "manufacturer" is used to include "producer" and "importer;" the term "sold" to include "leased;" the term "sale" to include "lease;" the term "purchaser" to include "lessee;" and the term "vendor" to include "lessor;" and the other terms used in these regulations have the meaning assigned to them by section 1111.

(*Continued on page 37*)

Packaging Household

All manner of packages are used by products common to all makers

POSSIBLY the largest part of the drug business is done on household specialties: bicarbonate of soda, epsom and rochelle salts, boric acid and borax, cream of tartar, oral perborate, mineral, cod liver, castor and olive oils, witch hazel, milk of magnesia, psyllium seed, aspirin, rhinitis, cascara, zinc ointment, tincture of iodine, mercurochrome, lanoline and cold cream. Certainly, this group is more various in its packaging than any other group of the industry's products. They may be found on the market in every known kind of container.

The very variety and complexity of the packaging materials employed is sufficient indication of the need for standardization, and standardization would save the industry an immense amount of money. The problem in packaging these products is somewhat different than it is in packaging proprietaries, ethicals or cosmetics. In the first place they are, as a rule, sold much cheaper. This means that their packaging materials must be inexpensive to a degree, and the design and construction of the packages must be so simple that no difficulty will be encountered in production. More than any other class of products production re-

Products

manufacturers for packaging those

and common to most households.

quirements rules the design of packages for household products. This does not mean, however, that such packages need be plain and lacking in ornament. On the contrary, more attention should be devoted to them than to any of the others. These packages must be lived with. They are handled day after day in some cases; and, in others, where the products are not in daily use, they may remain on the shelves of medicine chests for twelve or fifteen months. During this period they preach the advertising message of their sponsors; they are miniature billboards in the home, and, as they are well or poorly designed, they exemplify the character of their producers.

In addition to advertising functions, these packages are highly utilitarian in character. They must be used in relatively large quantities. Some of them must be constructed in such a fashion as to permit the introduction of a teaspoon or even a tablespoon, some require application with a glass rod or medicine dropper, some require pouring. It is obvious, therefore, that tricky gadgets are out insofar as closures are concerned. The closures must be practical, they must stand repeated use and rather rough treatment; at all costs

they must last as long as the contents lasts. Even the pouring lips of bottles should be more carefully studied than heretofore. It should be easy to pour from a bottle into a tablespoon without spilling the spoon, and without causing drip upon the threads. The former case dictates that the container shall fit the hand easily, for it is by no means easy to hold a bottle in one hand and a full teaspoon in the other without dropping one or spilling the other. Products which dry out easily or react with the cap should have particular attention devoted to the orfice and pouringlip, because unsightly crusts on the threads, rust, or discoloration, even though they are obviously due to the carelessness of the user, inevitably react upon the reputation of the maker.

In addition to hand-fitting outlines the household container should have a firm base which will prevent easy tipping and the general height and contour of the containers should make provision for the shelves of the medicine chest.

Incidentally, we have often wondered why drug manufacturers have not drawn up a set of specifications for the household medicine chest. The usual medicine cabinet does not provide room for the storage of containers of more than eight ounces capacity whereas mineral oil, cod liver oil and similar products are invaribly in excess of this and are usually too tall to be stored with ease. The average chest is far too small to house all the household medicinal and cosmetic products the average household is likely to carry. Some day we hope that the larger houses like Squibb, Parke Davis, *et al* will market a premium medicine chest of the proper proportions. It is remarkable that the drug chains which market a large line of their own household specialties do not design and sell such a chest.

Meanwhile, the conditions of storage in the average home should be carefully investigated. One of the most important considerations from the householder's point of view is the name of the product. That should be sufficiently conspicuous and so situated on the container that the package may be readily identified without taking an inventory. When the container is not glass and the identity of the product depends on the label, then label should be so firmly affixed to the container that it will not come off even when it becomes slightly damp as it is almost bound to in the course of ordinary use. Difficulty is often encountered in identifying products like aromatic spirits of ammonia, essence of pepsin and peppermint, sweet spirits of nitre, turpentine, etc. because the labels fall off so easily owing to the fact that they are not glued all over. In this matter of identity names placed on the closures wherever possible are very helpful.

With regard to production requirements, the ease of filling, closing, labeling and cartoning should be studied with more than ordinary care. It is manifest that a slight hitch in any operation, which slows up the production of an item, selling. let us say, for fifteen cents, will turn a r rofit into a loss.

It is interesting to note that individual standardization of containers has made greater progress in this field than any other. Almost all the large houses: Squibb, Merck, Parke Davis, McKesson, Mallinckrodt, United Drug, etc. have standardized containers for various classes of household products, so that the same style of container is used throughout. One of the drug chain lines, Rexall, likewise has been rigidly standardized on one style of container for each class of product. It seems, however, that standardization might be carried further throughout the entire industry. Without cooperative action this has been already done to a certain extent. Bicarbonate of soda and epsom salt are packaged by Squibb, Rexall, Parke Davis, Merck and others in oblong tins, which differ from each other only in color and decorative treatment. This is a sufficient difference for all practical purposes, and, besides, it lends a certain identifying unity to this class of products. The same thought could be applied to bottles of mineral oil, iodine, and so following. The argument often advanced by some of the very large manufacturers that they will not accept a standardized container simply because they do not wish to pass on to the trade the benefit of their great purchasing power is a very shortsighted one indeed. While it is true that each big house is a large individual buyer, yet the sum total of all the purchases of the larger houses comprises only a small fraction of the total purchases of the entire trade, so that in the long run the big fellow receives as much or more of the manifold blessings of standardization than the small fellow.

As a rule, notwithstanding the leadership of the larger houses, there is little standardization among household products. Psyllium seed for instance, may be purchased in folding cartons, glass jars, paper drums, labeled and lithographed cans. Bicarbonate of soda may be bought in tin cans, fibre drums, folding cartons and glass jars. We would not venture an opinion as to what type of package is best for a given product, but certainly some one or two must be better than the others and one of these should be selected as standard.

Cum Laude

Editor, Drug and Cosmetic Industry
Sir:

In my opinion, the June issue of THE DRUG AND COSMETIC INDUSTRY is one of the most interesting, if not the most interesting, which you have published to date.

We have found several very interesting and helpful articles in this issue, especially the one on Packaging Ethicals. This has provided us with a lot of worthwhile ideas and, needless to say, the article on decorated caps proved very interesting to us and I am sure will prove equally helpful to the readers of your magazine.

You are doing a splendid job in your packaging section and we certainly hope that you will be able to maintain the pace which you have set.

Cordially yours,
Anchor Cap & Closure Corporation,
J. H. Gilluley.

Eye Wash Sterility

Sterility of eye washes is a most important factor in the safety of such preparations. The use of certain organic chemicals produces this sterility with surprising completeness.

AN EXTREMELY important question is the purity of eye washes, for after operations laying bare the eye ball, or injuries penetrating it, the eye wash may introduce an infection which will cause inflammation and may often endanger the eye.

It is known that most eye washes, particularly those containing alkaloids, become opalescent after a while and later deposit white shreds. Such turbidity, in most cases, indicates decomposition. When an agar plate is inoculated with such an eye wash, after ten to twelve hours there is an easily noticeable coating of various micro-organisms. Except in materials with definite bactericidal action, microbes grow in all the usual eye washes (stropine, scopolamine, eserine, pilocarpine, holocaine, homatropine, zinc sulfate).

The growths are: Bact. Prodigiosus, other chromogen Saprophytes which could not be definitely recognized, the similar Hay bacillus, non-pathogenic bacteria, Staphylococcus albus and citreus, and various fungus growths.

If the eye wash be infected by exposure to air or negligence when the dropper touches the skin or mucous membrane of the patient, obviously the bacterial flora in the eye wash will vary so much as to prevent accurate determination of their nature. Staphylococcus albus and citreus are very frequently found, which is a serious matter, since these bacteria play an important part in the pathology of the eye.

Concerning the time necessary for infection, a preparation made sterile and opened not more frequently than once daily, and exposed only to infection by air, will show infection on a nutrient medium after forty-eight hours, although in this time the liquid still appears clear to the naked eye.

Since pathogenic bacteria may also occur in eye washes, it appears important to investigate how these may be preserved without impairing their effectiveness.

The first thought on this question concerned daily sterilization, which, however, is quite troublesome and causes injury to the unstable alkaloid. The addition of mercury hydroxycyanate (1:10,000) was next considered. Against this preservative is the fact that the conjunctiva can not tolerate the material well, and in addition the mercury salt may react with the alkaloid in the eye wash and even decompose it. Generally used preservatives like phenol, salicylic acid, benzoic acid, thymol, can not be used partly because of their effect on the conjunctiva, and partly because of their unpleasant odors.

Every eye dropper that has a cover, e. g. like that commended by Bublitz, is indubitably better than the usual ones, but these are subject to infection from the air.

For the preservation of drugs, benzoin has been used for a long time, and it is common knowledge that its preservative strength increases with the ester content. Sabalitschka directed attention to the esters of benzoic acid which compare favorably with the usual preservatives. These are neutral in reaction, tasteless, odorless, and colorless; are easily soluble in lipoids, and difficultly soluble in water. We know that in disinfecting effect, the partition coefficient, $\frac{\text{Solubility in Lipoids}}{\text{Solubility in Water}}$, also plays a part; the larger the coefficient, the more easily these substances can penetrate the bacteria. As shown in table 1, this quotient reaches a high value for certain esters. This table also shows the growth arresting and killing effect of these substances with respect to Staphylococcus. Comparisons are made with phenol, the value of which is taken as one.

The amount of the disinfectant introduced into the organism in admixture with the eye wash is so small that its possible toxic effect may be disregarded. This effect is even less to be considered, as Schubel and Manger conducting researches with dogs and rabbits determined the following: With the methyl ester, 2 g. per kg. body weight is toxic, 3 g. per kg. is lethal; with the ethyl ester, 4 g. per kg. is toxic, 5 g. per kg. is lethal; with the propyl ester 3 to 4 g. per kg. is the lethal dose. These investigators are also responsible for the proof that there is no cumulative effect and that the esters are less poisonous than benzoic acid.

TABLE I

AFTER SABALITSCHKA

	Staphylcoccus *Killing*	*Retarding*	*Partition Coefficient*
Phenol	1.	1.	1.
Methyl Para-Hydroxybenzoate	2.6	3.	1.2
Ethyl Para-Hydroxybenzoate	7.1	8.	3.4
Propyl Para-Hydroxybenzoate	15.	17.	13.

On the basis of these properties, it seemed advisable to try out the esters of para-hydroxybenzoic acid as preservatives for eye washes. In the course of our investigations we tried to determine whether the methyl, ethyl, or propyl esters of para-hydroxybenzoic acid and their water soluble sodium salts answered the purpose. The final procedure follows:

1. We tested the above substances on agar agar in various concentrations (see table 2.)

TABLE II

AGAR-AGAR NUTRIENTS

Name and duration of the test	*Concentration*		*Control*
Methyl-p-hydroxy-benzoate	0.1%	0.2%	
24 hour culture	+++	—	++++
48 " "	++++	—	++++
72 " "	++++	—	++++
Sodium methyl p-hydroxy-benzoate	0.1%	0.2%	
24 hour culture	+++	+	++++
48 " "	++++	++	++++
Ethyl p-hydroxy-benzoate	0.075%	0.1%	0.15%	
24 hour culture	+++	±	—	++++
48 " "	+++	±	—	++++
72 " "	++++	++	—	++++
Sodium ethyl p-hydroxy-benzoate	0.1%	0.15%	0.20%	
24 hour culture	++	±	—	++++
48 " "	+++	++	—	++++
72 " "	+++	++	—	++++
Propyl p-hydroxy-benzoate	0.03%	0.04%	0.05%	
24 hour culture	++	±	—	++++
48 " "	++	±	—	++++
72 " "	++	+	—	++++
Sodium propyl p-hydroxy-benzoate	0.05%	0.06%	0.075%	
24 hour culture	++	—	—	++++
48 " "	++	—	—	++++
72 " "	+++	+	—	++++

Bacteria grown from the eye wash are used to inoculate the treated and untreated (control) nutrient medium. In order to use the same bacterial mixture where possible, a uniform emulsion is first prepared in a mortar and put in each test tube by means of a platinum loop. In order to determine whether these compounds affect the bacteria appearing in the pathology of the eye, as well as a disinfecting effect, we used the same procedure on the Staphylo-Strepto-coli cultures obtained from heavy orbitaphlegmone and on Pneumococcus types.

The result of this investigation is shown in table 2. Since the same results were obtained from investigations carried out with various bacterial strains, we considered it unnecessary to report separately the results obtained with individual strains.

From table 2 it can be seen that all three preparations are suitable for use as preservatives.

The efficient mixture for methyl para-hydroxybenzoate is 0.2 per cent; for ethyl para-hydroxybenzoate is 0.15 per cent; and for propyl para-hydroxybenzoate is 0.05 per cent. With the sodium salts the necessary mixture is about one-fifth greater.

According to the above results, the propyl ester is most suitable as a preservative for eye washes since it is efficient in smallest quantity and its toxicity appears to be least.

We have also made our investigations under entirely equal conditions with Pneumococcus on levinthal-agar. The results are shown in table 3.

TABLE III

PNEUMOCOCCUS WITH LEVITHAL AGAR

	Concentration	*Control*
Propyl P-Hydroxy-benzoate	0.05%	
24 hour culture	—	++
48 " "	—	++
Sodium Propyl P-Hydroxybenzoate	0.1%	
24 " "	—	++
48 " "	—	++

According to the data of table 3, the growth retarding effect on Pneumococcus on levithal-agar corresponds to the results found for other bacteria on agar agar.

We also made our investigations with liquid nutrient media and obtained, in general, somewhat better results than on solid nutrients.

Now a further question is whether these substances only check development or whether they also kill the bacteria.

We conducted this investigation with the compound found to be the most effective, the propyl ester, or its soluble, easily handled sodium salt. The test was made with Staphylcoccus. These were brushed on agar plates, and with their growth completely stopped, after a time the microbes first went to the bottom. Agar leaves treated with the above mentioned compounds were inoculated, the tubes after various times rinsed with buillon and placed in a thermostat. With liquid nutrients the results vary considerably.

When the buillon contained 0.1 per cent sodium propyl para-hydroxybenzoate, after 24 to 48 hours Straphylcoccus could no longer be detected by re-inoculation—it had settled to the bottom. We must thus admit that the effect is not only one of growth retarding, but is also a killing effect.

There need be no further concern, for in our investigations with nutrient media, living conditions for bacteria were favorable and in part of the research the microbes were smeared only on the surface of the agar plate and could not come into complete contact with the disinfectant containing nutrient. In eye washes, however, conditions for bacterial growth are

(*Continued on page 89*)

Manicure Preparations

THE nail preparations in common use at the present time are: nail polish liquid, polish remover, nail polish powder, cuticle softener, nail bleach, and nail cream. Of these the polish is the best seller, the remover being next, and the powder, bleach, cream and softener following in order.

None of these preparations is difficult to make; most of the problems in connection with their manufacture center around the selection of suitable closures.

The following typical formulas illustrate the combination of materials usually employed. They may be taken only as a guide to formulation and manufacture and will require modification as experience dictates:

NAIL POLISH

Ethyl acetate	130 ozs.
Shellac (Sol. No. 4)	40 "
Amyl Acetate	18 "
Cotton Soluble Ethyl Acetate	100 "
Butyl Alcohol	9 "

Soluble oil red to suit

Mix ethyl acetate and gun cotton, add shellac and mix, add butyl alcohol and mix again; add color and mix and finally add amyl acetate and mix thoroughly again. Filter. This can also be made with ethyl and amyl acetate and heavy transparent cellulose. Omit color for clear enamel.

NAIL POLISH REMOVER

Acetone	1 gal.
Alcohol	3 "

Perfume to suit

Mix and filter

NAIL POLISH POWDER

Fullers earth	2 lbs.
Tin oxide	5 "
Carnauba wax	6 ozs.
Oleic acid	2 lbs.
Tincture benzoin	3 ozs.
Benzyl benzoate	1 oz.

Perfume and color to suit

Mix the fullers earth and the tin oxide, add color, perfume and benzyl benzoate.

Pulverize the carnauba, add the oleic and heat until melted.

Mix the waxes and the dry mixture and rub through a hand seive.

This preparation is difficult to make because of the Difficulty of incorporating thoroughly the relatively small amount of the waxes with the earths. Likewise, it is difficult to fill into the containers because of its tendency to form lumps and to pack together instead of flowing smoothly. Shaking will not settle the powder in the containers; it must be packed in with a stick. if production is large enough and the mouth of the container is sufficiently wide, an auger filling machine can be used successfully.

NAIL BLEACH

Zinc oxide	12 lbs.
Zinc peroxide	2 "
Glycerine	5 "
Mineral oil	3 "
Petrolatum	8 "

Perfume to suit

Melt the petrolatum, add the mineral oil and the glycerine. Then mix in the zinc oxide and the zinc peroxide. Since this is a heavy paste a mass mixer will be required and the process will require about three hours. If merchandised in tubes no difficulty will be experienced in filling, but if merchandised in jars packing will be required and the jars will have to be filled from the bottom up to avoid air pockets.

NAIL CREAM

Petrolatum	68 ozs.
Spermacetti	15 "
White wax	9 "
Lanolin	10 "
Water	15 "

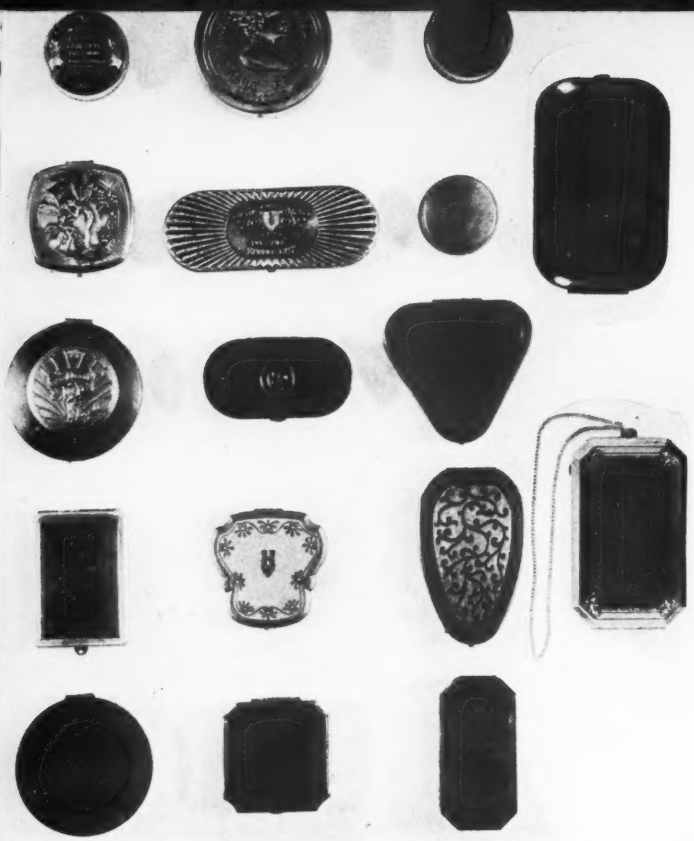
Melt the waxes and fats; incorporate the water in the lanolin and mix thoroughly.

CUTICLE SOFTENER

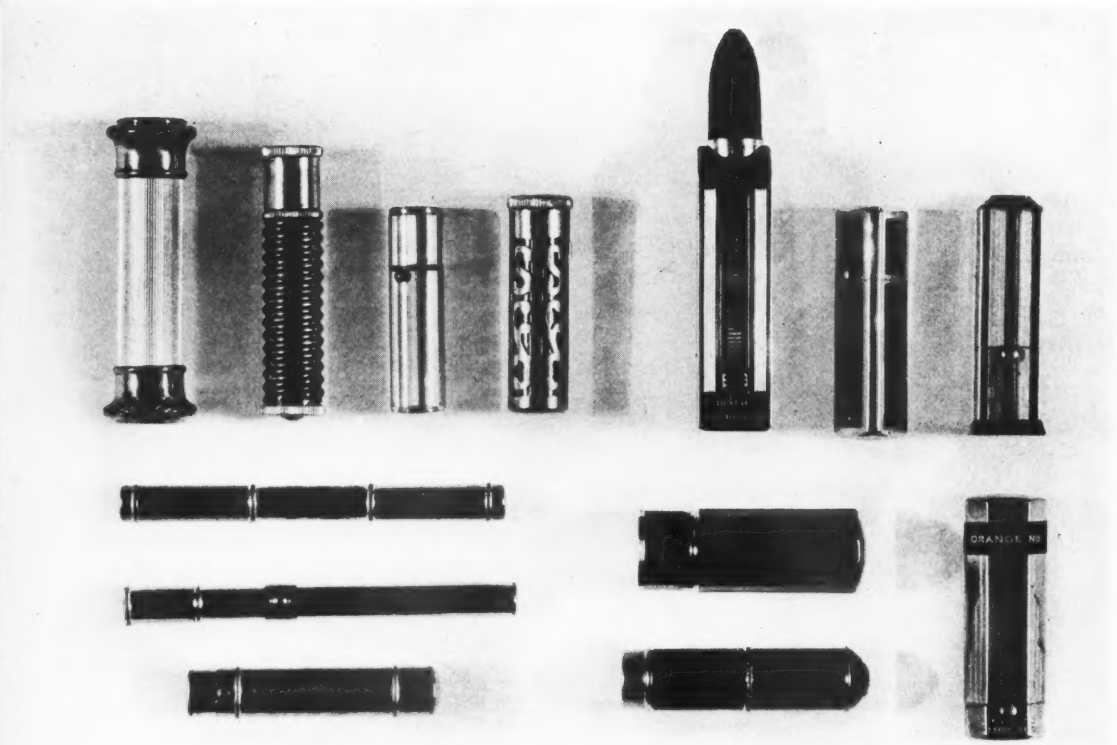
Lactic acid	10 ozs.
Salicylic acid	10 "
Mineral oil	3 lbs.
Lanolin	3 "
Water	½ "

(*Continued on page 36*)

Various Vanities



Old and recent powder and rouge compacts



The old and the new in lipsticks and eyebrow pencils

The modern trend in compacts

ONE of the interesting phenomena in connection with the growth of the cosmetic industry is the rapid acceleration in the use of make-up products, as for instance: rouge, lipstick, eyebrow pencil, mascara and eye shadow. From a position of relative unimportance in the industry, these products have grown until they have become leaders. In the early days of the industry the use of make-up was confined very largely to the theater and to *filles de joie*. At that time make-up sales formed only a small percentage of total volume. Now, since ancient prejudices have been overcome, the sales of "make-up" amount as a rule to at least fifteen per cent of total sales, and, in some cases, as much as eighty. Indeed, the business has grown to such an extent, that some firms like Louis Phillippe for example concentrate almost exclusively on the manufacture of lipstick and rouge.

It is interesting that as the volume of business in these specialties grew larger, the containers which housed them grew smaller. It is, indeed, a far cry from Rigaud's Mary Garden compact (which measures two and one-half inches in diameter by seven-eights inches deep and weighs a definitely recognizable portion of a ton) to the chaste little Coty compact, which measures one and three-quarter inches square by five-sixteenths inches thick and weighs but a few ounces.

Concommitant with this development is the gradual increase in price. This increase has been effected not only through the radical reduction in the quantity of material given for a stated price, but also by increase in the stated price itself. The acceptance of this price increase is significant of the feminine mind. By ordinary rules of logic one would think that as price increased demand would decrease, but the reverse has been true. Of course, this increase in price is by no means obvious; it has been concealed by means of skilful design and ingenious construction. As the cases have grown smaller they have become more beautiful, and more precious, until most of the modern cases have acquired the character of jewels. The growth of sales in these specialties is one of the strongest arguments for good package design yet advanced. It proves that, in this business, you can do almost anything you like with your product provided the container looks the "money."

Without doubt the most powerful single influence in the growth of this important phase of the cosmetic business has been contributed by the makers of the cases themselves.

The accompanying illustrations provide a graphic story of the evolution of the cosmetic container. Characteristic of the Victorian spirit the Colgate Concrete, the Roger & Gallet Concrete and the Pozzoni Boodle Box (delicate name!) are ornamented with elaborate scroll work, which, incidentally, illustrates the skill of the die makers of that era. A little later and a lot larger came the Mary Garden powder compact and the Lazelle double. Packages of this character were the vogue from the "gay nineties" until the beginning of the second decade of the present century. At this time boxes became somewhat smaller, much more elegantly designed and more complex in construction. During this period emphasis was placed on doubles and triples. The Blue Rose double, Woodworths Fiancee, Colgate's triangle, Karess triple, the Djer-Kiss double, the Piver double and the Hudnut Three Flowers are good examples of the type. In these will be noticed the radical change from the rounds and ovals of an earlier time. Nearly every cosmetic manufacturer now sought to get shapes as unusual as possible; every degree of embossing, debossing, and chasing was employed to decorate them and color began to make its appearance usually in simple blues and blacks. This period led the mode until the late twenties and the birth of modern design.

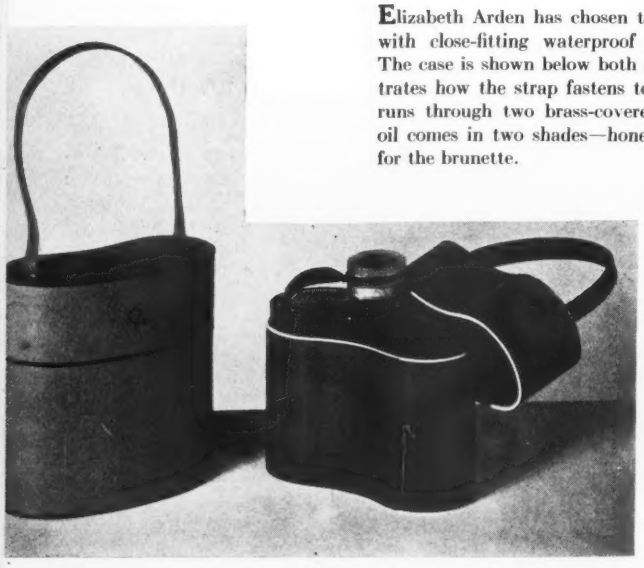
With modern design came the age of color. From the late twenties until the present, the trend has been

The two tubes (left) arrived from Germany with something unusual in the way of a closure. The closure works on a hinge, comes down, and is held fast in place by the two prongs shown. Seated in the round recess in the hinge is a cork liner which is forced tightly against the nozzle by the downward pressure and effects a closure. It is said that this closure may also be applied to bottles, vials, etc. The manufacturer is Franz Wiese, Berlin.

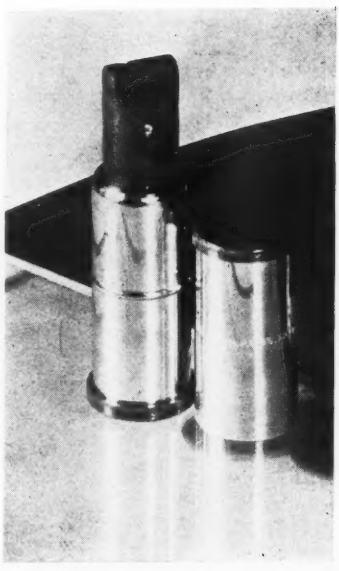
Kathleen Mary Quinlan, New York, has introduced a new "Beach Oil" as part of her line. It is packaged in a black bottle as shown at the right.

Rudemar Cosmetics has added a new product, "Odo-Go," which as its name implies is a deodorant. It is stainless and non-irritating and may be applied on the clothing as well as the body. It not only deodorizes, but is said to retard perspiration and, as shown below, is packaged in handy fashion.

Elizabeth Arden has chosen this irregular-shaped bottle with close-fitting waterproof case for "Sunburn Oil." The case is shown below both open and closed, and illustrates how the strap fastens to the base of the case and runs through two brass-covered holes in the top. The oil comes in two shades—honey for the blonde and cafe for the brunette.



Guerlain's new lipstick is lined with a plastic material designed to prevent corrosion of the outside silvery metal container. The base and top, also of this material are colored red for light shade, green for medium, and dark blue for dark.



toward brilliant colors, simple designs, extreme thinness and lightness. It is indicative of the modern trend that many manufacturers, desiring to emphasize strongly the jewel-like character of their compacts and lipsticks, do not even place their names on the exterior of the containers at all. Some do not put their names anywhere on the container inside or out, but rely simply on the name printed on the puff band. In this endeavor to create designs as nearly as possible like modern costume jewelry, many manufacturers have adopted several different colors in order that the woman of fashion may have a vanity in harmony with her several costumes. Arden for instance stresses this point in advertising.

In view of the recent trend toward loose powder compacts it is interesting to observe that the demand for them goes back to ancient days of the industry. Almost forty years ago Pozzoni's of St. Louis brought out a loose powder compact with a hinged cover. The demand for this type of powder container has remained constant and of late has enjoyed a vigorous recrudescence. To keep the powder from sifting out into milady's purse and to provide a mechanism that will be easy to use has always been the object in designing this type of box.

Paralleling the development of the vanity case has been the development of lipstick containers. Originating in the simple push-up tube for eye-brow pencil (shown herewith) and passing through successive stages from push-up to elevator and back to push-up again, the lipstick container has had a varied history. The simple brass oval push-up of years gone by contrasts very sharply with the modern triangular push-up of Lucien Lelong, or the square of Ybry, the simple octagonal of Richard Hudnut or the equally simple "skyscraper" of Dorothy Gray.

In the development of the elevating lipstick Hudnut has always been one of the leaders. Years ago this company brought out the two Three Flowers elevating sticks illustrated herewith. Both are elaborately finished and somewhat larger than the prevailing mode. In like manner, Hudnut has kept abreast of progress by bringing out recently an automatic lipstick. Rubenstein also has placed an automatic stick on the market. Another recent departure was made by Lightfoot Shultz & Co. for the Jacques line. This, in reality, is not a lipstick at all, but is a lipstick container, so designed that a turn of the turn-button causes lip paste to be extruded upon a little platen, from which the woman applies it to her lips with her finger. This device was developed because of the fact, that, after applying lipstick it is usually re-distributed with the tip of the finger.

The vanities and lipstick of the present are made of every kind of material which can be fabricated easily and which lends itself to artistic treatment. Metals, plastics and even cloth! A loose powder compact that recently made its appearance was made from cloth with brass fittings.

Guili Guili is a new perfume of Vigny, Inc., handled in this country by Al Rosenfeld. Black and gold on white background is the color scheme of the carton.

Price, Premium, etc.

(Continued from page 18)

and adequate assurance that business will be increased on the larger package by means of increased advertising. At all events it is evident that unlike a direct price reduction, an increase in the size of a package can best be made effective by means of adequate advertising.

Premium merchandising is favored in some quarters as the ideal solution of this difficult problem. A premium given with a regular package at the standard price offers an inducement to buy, it maintains the price which has become associated with the product and it affords a flexible means of adjusting the price again when adjustment becomes necessary by simply omiting the premium.

Lambert recently offered an attractive boudoir bottle with its large number of Listerine. A few months ago Ambrosia offered a kit containing the regular package of Ambrosia, a traveling kit bottle, a plastic funnel to fill it and a sample package of Couettes. This not only maintained sales volume; it actually increased normal volume by forty per cent.

It will be noted that the greater part of this premium merchandising being done by our leading manufacturers is more along the lines of giving the customers more of the same product, or additional things which will add to the ease with which the primary product can be used. This is quite different from the premium merchandising of the boom era during which premiums seriously affected the business of manufacturers, wholesalers and retailers in other products.

The extensive use of additional packages, filled or empty, such as is the case with Listerine and Ambrosia, indicates a way of giving a premium which does not interfere with the market for any other product but should result in more attraction.

New Foreign Medicinals

Alginex Tablets—Contains codeine, acetyl-salicylic acid and phenacetin. Used in la grippe, neuralgia and common colds. Apotheker Fritz Michalowsky Synochem-Praeparate G.m.b.H., Berlin, N. 65, German.

Artilex—Extract of cartilege, free from albumen. Used as a subcutaneous injection in rheumatic arthritis. Sanabo Chinoin, Vienna, Austria. Described by Ostheimer in Wien. med. Wochenschrift, 1931, number 36.

Cuproleum—Oily solution of colloidal cuprous iodide, which contains 3 or 1% of copper. Used in tuberculosis, ulcers, etc. Chemische Werk Dr. Klopfer G.m.b.H., Dresden, Germany. Described by Krueger in Deuts. Aerzte Ztg., 1931, number 277.

Dioxyantrachinon—Orange-yellow, odorless and tasteless powder in powders and tablets. Purgative in doses of 0.15 to 0.6 gram. Apotheker Fritz Michalowsky Synochem-Praeparate G.m.n.H., Berlin, Germany.

Doloresum Tea—Contains 7% of rad. ononid, 25% of cort. salic., 20% of cort. frangul., 7% of lign. santal., 7% of fol. betul., 4% of flor. sambuci, 3.5% of flor. tiliae, 14% of fruct. junip., 7% of flor. spiraeae, all impregnated with 5½% of sodium salicylate. Used three times a day in rheumatism. Kyffhaeuser Laboratrium, Frankenhausen, Germany. Described in Deutsche med. Wochenschrift, 1931, page 2144.

Haemorrhoidal Preparation Meinert—Composed of laural oil, aluminum acetate, iodine, menthol and adeps lanae. The suppositories may also be composed of aluminum acetate, iodine, menthol, paraffin and coconut oil. M. Meinert Pharm. Laboratorium, Kemtau in Erzgeb., Germany.

Di-Iodotyrosin "Roche"—1:3:5-di-iodo-4-oxyphenyl-alanin. An ingredient of thyroid gland, found there in addition to thyroxin. Dose is one tablet (0.1 gram) three times a day. Hoffmann-LaRoche A.G., Berlin, Germany. Described in detail by Kommerell in Meunchner Med. Wochenschrift, 1931, number 33.

Expectussin—Contains about 1% of potassium bromate, 1% of potassium guaiacolsulphonate, 0.05% of ephedrin hydrochloride, 8% of extract thymi, 60% sugar and 30% of water. Used for coughs. A. G. fuer Medizinische Produkte, Berlin, Germany.

Fanaletten—Tablets consisting of codeine phosphate 0.01, lactylphenetidine 0.25, dimethylamino-phenazone 0.1, bromo-isovalerianylurea 0.1. Dose one to two tablets a day. Analgesic, sedative and mild hypnotic. Sensit G.m.b.H., Berlin, Germany. Described by Schenk in Zahnaerztl. Rundschau, 1931, number 21.

Vutox—Contains glycerin, menthol 0.25%, benzoic acid 0.1%, vuccinotoxin 1:80,000 (effective against streptococci and staphylococci). Used in acute catarrhs of respiratory system. Prophylactic against grippe and catarrhs of the nose and throat. Chemische Werke vormals H. & E. Albert, Wiesbaden-Biebrich, Germany.

Veralgit Tablets—Contains 0.002 gram of codeine phosphate, 0.006 gram of dipropyl-barbituric acid, 0.08 gram of dimethylamino-dimethyl-pyrazolon, 0.0135 gram of dibromo-propyl-all-yl-barbituric acid. Analgesic and sedative. Dose two to three tablets, once or more times a day. Three to four tablets at night as a sedative. Krewel Leuffen G.m.b.H., Eitorf (Sieg), Germany.

Uroselectan B—Comes in form of ampules containing 20cc. or fifteen grams of 3:5-di-iodo-4-pyridoxyl-N-methyl-2:di-carboxylic acid sodium salt, which is dissolved in 11% solution of invert sugar. Only 20 cc. are required for injection. Used as a contrasting medium in urology. Schering Kahlbaum A.G., Berlin, Germany. Described in detail by von Lichtenberg in Berl. Urol. Gesellschaft, 9, VII, 1931.

Iodone-Eubiose Tablets—Reddish brown tablets, each containing 0.1 gram of iodine in combination with hemoglobin and calcium. Used in arterio-sclerosis, asthma and particularly in all kinds of iodine indications. Heinrich Schweitzer Chemische Fabrik, Altona-Kleinflottbek.

Iodine Mitshekten—Capsules made in form of lentil beans and containing as active ingredients 0.00075 gram of inorganic iodine and 0.0005 gram of menthol each. Used in colds. Mitshekta Chemische-Pharmazeutische Gesellschaft m.b.H., Berlin, Germany.

Matrisan—Aluminum-silicic acid compound, which undergoes decomposition by the juices of the stomach into aluminum chloride and extremely finely divided silicic acid. Used in doses of two tablets three times a day in hyperemesis gravidarum. Described by Seeffardt in Zentrbl. f. Gyn., 1930, number 50. Chemische-Pharmazeutische Laboratorium Apotheker O. Andernach, Duesseldorf, Germany.

Oekonon Tablets—Consist of codeine phosphate 0.01, phenacetin 0.25, acetyl salicylic acid 0.25, magnesium peroxide 0.025, papaverin hydrochloride 0.001. Used for neuralgia, migraine, grippe, etc. Described Wolff in Zahnaerztl. Rundschau, 1931, number 37. Franchell & Co. Hamburg, Germany.

Praejaculin Tablets—An epiphysen preparation, combined with atropin, papaverin, cotarnin, monobromocamphor and lupulin. Used in hyper-erotic conditions, ejaculatio praecox, etc. Chemische Fabrik Promonta G.m.b.H., Hamburg, Germany.

Pantoderma Salve—Contains aluminum acetate with the highly active extracted principles of chamomille leaves. Has a cooling, astringent, anti-inflammation and healing action.

Primussin—Reddish brown syrup used in coughs. Contains ammonium anisate and succus liquiritiae. Heinrich Hennigson Inh. W. Grundmann Chemische Fabrik, Berlin-Lichterfelde, Germany.

Pulmosolvin—Contains potassium guaiacolsulphonate, amidopyrine, potassium bromate, sodium bromate, ammonium bromate, sir. simp., tinctura aurantii, vin. stibiat. Used in chest pains, heavy breathing, severe cough, etc. Schloss Apotheke-Apotheker G. Woldert, Mylau i. v.

Rhythmovasin—Consists of one gram of chinchonidin-phenylchinchonic acid, 0.1 gram of hexamethylene-tetramine phenylchinchonic acid, 0.2. dimethyl-amino-phenyldimethyltetramine per tablet. Used as anti-phlogistic, antipyretic and analgesic. Described in Deutsche med. Wochenschrift, 1931, page 2145. Labopharma G.m.b.H., Berlin-Charlottenberg, Germany.

Sedirvan Tablets—Contain diallyl-dipropylbarbituric acid-bromodi-aethylacetamid and milk sugar. Used as sedative in doses of one to three tablets and as a soporific in doses of one tablet. Fritz Michalowsky, Berlin, Germany.

Somnifera Tablets—Contain codeine phosphate, sodium diethylbarbiturate and phenetidine lactate. Used as soporific. Fritz Michalowsky, Berlin, Germany.

Sub-Oekonon—Contains phenacetin 0.25, acetylsalicylic acid 0.25 and magnesium peroxide 0.025. Used in the grippe, neuralgia, rheumatism, gout, etc. Franchell & Co., Hamberg.

Teachiform Tablets—Consist of menthol, anaesthesin, borax and paraformaldehyde. Used in the treatment of pharyngitis, laryngitis, trachitis, etc. Fabrik Chemische-Pharmazeutische Praeparate G.m.b.H. Apotheker Kuttner & Starke, Berlin, Germany.

Ungentum Arthrex—White salve smelling of mustard oil and containing norneol salicylate, monoglycol salicylate, menthol, oleum sinapis, and camphor. Used in muscular and joint rheumatism, gout, myalgia, etc. Sagitta Werk, G.m.b.H., Muenchen, Germany.

Obstinol—Mineral oil emulsion with tragacanth mucilage, gum arabic and vegetable oils, made with or without phenolphthalein. Used for chronic constipation. Bardenheuer, Muenchner Med. Wochenschrift, 1931, 1913. Dr. Thiemann, Luenen a.d.Lippe, Germany.

Peristaltik Cream—Consists of 6% zinc oxide, 3% essential oil (turpentine or pine), 3% wax or waxy substances and 47% lanolin, 1% fluorescein, 40% water. Used for boils, bone injuries, dandruff and haemorrhoides. C. A. Rojahn and Hans Wider, Apotheker Zeitung, 1931, page 1503. Gustav Richter, Madgeburg, Germany.

Polystaphylin—Made from twenty types of staphylococci vacines in 2 strengths (100 and 500 million bacteria per cc.). Used for furunculosis and other staphylococcic infections. Klinik. Wochenschrift, 1931, page 2111. Physiologische-Chemische Laboratorium Rosenberg, Freiburg, i. Br., Germany.

Renarcol—Tribromo-ethyl alcohol used for rectal narcosis. White, crystalline; melts at 79° to 80° C. Comes in solid and liquid form. One cc. of liquid corresponds to 1 gram of solid. Solution of renarcol must be made in distilled water at 35° to 40° C. Byk-Guldenwerke, Berlin, NW 7, Germany.

Rheumacollodin—Ichthammon (surfurized tar oil) and collodion. Used for painting painful places subject to rheumatism. Chemische Pharmazeutische Laboratorium Fritz Altenhein, Castrop-Rauxel I, Germany.

Aulinogen Salve—Petrolatum base mixed with aulinogen. Used for chronic eczymas. C. F. Boehringer & Soehne G.m.b.H., Mannheim Waldhof, Germany.

Bellur Capsules—Australian sandalwood oil in form well borne by system. Used in treating epididymitis. Die Medizinische Welt, 1931, number 17. Laboratorium Reumella, Berlin, SO 36, Germany.

Bromo-Valerinate—Extract valerian desod. siccum 4 parts, valeric acid 1 part, ammonium carbonate 2.5 parts, strontium bromate 4 parts sir. aur. cort. c. aq. to make 180 parts. Used as nerve tonic in neurasthenia, epilepsy, etc. Chemische Pharmazeutische Laboratorium Nagelstein, Mannheim, Germany.

Essentia Tonica—Raspberry syrup, cola nut extract, trades of strychnine, manganese and arsenic. Used in debility and exhaustion. Apotheker Fritz Michalowsky, Berlin, Germany.

Exflussin Tablets—Organic lime double compound, chrysophanic acid and vegetable aromatic substances. Valenta Laboratorium, Koeln-Muelheim, Germany.

Kationorm—Tablets and ampoules. Tablets contain potassium, calcium and magnesium in iso-ionic amounts, preferably combined with lactic acid and citric acid, and small quantities of carbonates and phosphates. Used in place of common salt. Suedd. Apotheker Zeitung, 1931, page 697. Nordmark Werke G.m.b.H., Hamburg, Germany.

Neurotonin—Liquid containing iron peptone and manganese peptone. Used in anaemia. Chemische Pharmazeutische Laboratorium F. Altenhein, Castrop-Rauxel 1, Germany.

Pro Hebar—Liver extract, free from albumens and lipoids. Two cc. are equivalent to 350 grams of fresh liver. Used as intramuscular injection in pernicious anaemia. Ifah G.m.b.H., Hamburg, Germany.

Propylen—Biologically titrated spleen preparation in ampoules containing 2 cc. One cc. contains 20 units of standardized spleen extract. Used in chronic infections, tuberculosis, etc. Ifah G.m.b.H., Hamburg, Germany.

Sedative and Nerve Tea—Flor. stoechados, flor. lavandul., flor. aurantii, flor. ericae, and humulus lupulus. Nattermann & Co., Koeln-Braunsfeld, Germany.

Scopo-Somnacetin—Ampoules containing 4 cc. of soluble somnacetin and 1 mg. of scopolamine. Used as intramuscular injection in pyschiatry. Dr. R. & Dr. O. Weil, Frankfurt-am-Main, Germany.

Sedatif—Extract of passion flower, phenylarsenate and bromides of potassium, calcium, magnesium. Used in neurasthenia, etc. Nordmark-Werke, Hamburg, Germany.

Ungt. Coste—Yellowish brown salve, containing wax, cod liver oil, castor oil and eucalyptus oil. Used for ulcers of all sorts, carbunkels, boils, etc. Apotheke in Rankau, Germany.

Proposed Changes in the U. S. P.

(From A. D. M. A. Scientific Reports)

Arsenic Iodide—The U. S. P. describes this material as being inodorous. One laboratory reports they are unable to obtain any entirely free from odor; a slight odor of iodine is always detectable. It is possible that if kept in an absolutely dry condition no odor would develop; this, however, is impractical. It would seem that a more accurate description would be "odorless or nearly so."

Arsenic Trioxide—The U. S. P. specifies that it should, when administered in solid form, as powders, tablets and pills, consist of particles not greater than 0.0125 mm. in diameter. It is pointed out that it is not possible to obtain commercially a product which will meet this requirement.

Creosote—Modification of present method for distillation of creosote is recommended. It is recommended that a 50 mm. perforation in the asbestos board used under the distilling bulb be prescribed instead of 25 mm. perforation.

U. S. P. X directs use of "Method II, page 433" for distillation of Creosote. This method calls for use of an asbestos board with a 26 mm. perforation. It further specifies that the distillation be carried out at a rate of four to five cc. per minute. The distillation rate of four to five cc. per minute is considered very satisfactory, but experience shows that it is not feasible to exceed a distillation rate of about three cc. per minute with a 25 mm. perforation in the asbestos board under the bulb. However, if size of perforation is increased to 50 mm. a rate of four to five cc. per minute can conveniently be maintained.

Phenolphthalein Sensitivity Test—U. S. P. X. specifies use of freshly boiled and cooled water. Experience indicates that carbon dioxide absorbed from atmosphere by water during cooling under unspecified conditions has an effect on the result. It has been found that by cooling the water in a carbon dioxide free atmosphere which may be conveniently obtained by stoppering the flask with a soda-lime tube and carrying out the remainder of the test under like conditions (removing soda-lime tube as necessary) produces a very reliable result, and a true index of the sensitivity of Phenolphthalein.

Mercury with Chalk—There appears a justified criticism of present U. S. P. description of method of testing for mercuric oxide.

Present directions read: "Digest 0.1 gm. powder with 20 cc. of warm diluted hydrochloric acid and filter. Filtrate is rendered not more than slightly brown by hydrogen sulphide T. S. (mercuric oxide)."

It is the opinion that the time and temperature of digestion makes considerable difference in the test. There appears agreement that as Mercury with Chalk ages, mercuric oxide develops and thus renders it advisable to have a test suitable for its detection in excessive amount.

The suggestion that steam bath temperature be specified has been proposed, but it has been demonstrated that very finely divided mercury dissolves slightly when heated with hydrochloric acid on a steam bath, thus producing a slight reaction when tested with hydrogen sulphide T. S. A digestion temperature of 40° C. has been suggested by two members as a desirable temperature, it being just slightly above body temperature and more indicative of the reaction which might be expected if the hydrochloric acid of the stomach reacted with mercuric oxide contained in the product. No specified time for the heating has been discussed but this may be developed in event of further work on this problem.

Manicure Preparations

(Continued from page 29)

Beeswax	3 lbs.
Petrolatum	2 "

1. Melt and strain the fats and waxes, run the product into a mixer.

2. Add distilled water and lactic acid and mix for two hours.

3. Add the salicylic acid and mix for another hour. (The temperature at this point should be 55° C.

4. Add perfume and mix for ten minutes.

This is not a particularly pleasant preparation and it is by no means easy to secure a perfume compound which will adequately disguise its unpleasant odor.

The nail polish and the remover are usually sold in sets, and the other preparations, because of their more or less restricted use, individually. Formerly sets for traveling purposes contained, in addition to nail gloss and remover, powder polish, bleach, cream and solvent, together with an orange wood stick, emery boards and a nail file. These sold well for a time but waned in favor because the polish and remover always ran out first and it was not always possible to replenish them with bottles that would fit into the box, and also because of the fact that women seem to experiment more with manicure preparations than they do with other cosmetics. One not infrequently finds that women use the products of several manufacturers instead of an integral series. Indeed, this condition is met in beauty shops to an extent which makes remarkable any shop which uses all preparations of a given manufacturer and those only.

Cosmetic Tax Facts

(*Continued from page 23*)

LIABILITY FOR TAX

SECTION 625 OF THE REVENUE ACT OF 1932, AS AMENDED BY THE JOINT RESOLUTION APPROVED JUNE 13, 1932

(a) If (1) any person has, prior to May 1, 1932, made a bona fide contract for the sale, after the tax takes effect, of any article in respect of the sale of which a tax is imposed under this title, or in respect of which a tax is imposed under this subsection, and (2) such contract does not permit the adding to the amount to be paid under such contract, of the whole of such tax, then (unless the contract prohibits such addition) the vendee shall, in lieu of the vendor, pay so much of the tax as is not so permitted to be added to the contract price. If a contract of the character above described was made with the United States no tax shall be collected under this title. If any article has, under a contract of the character above described, been delivered, prior to June 21, 1932, to any person (other than a dealer or other than a person intending to use the article as material in the manufacture or production of another article, or to sell it on or in connection with, or with the sale of, another article) no tax shall be collected under this title.

(b) The taxes payable by the vendee shall be paid to the vendor at the time the sale is consummated, and shall be collected, returned, and paid to the United States by such vendor in the same manner as provided in section 702. In case of failure or refusal by the vendee to pay such taxes to the vendor, the vendor shall report the facts to the Commissioner, who shall cause collection of such taxes to be made from the vendee.

ART. 3 *Liability of manufacturer for tax.*—The tax covered by these regulations shall be paid by the manufacturer, producer, or importer on all sales, whether made directly or through an agent, except as provided in article 6.

With respect to contracts made prior to May 1, 1932, section 625 provides that if the contract does not permit the addition of the tax to the price and does not provide that the vendor shall pay the tax, the tax shall be paid by the vendee to the vendor at the time of sale and shall be returned and paid to the collector by the vendor. (See art. 67.)

No tax attaches where such a contract has been made with the United States, or where under such a contract delivery has been made prior to June 21, 1932, to any person other than a dealer or other than a person intending to use the article as material in the manufacture or production of another article, or to sell it on or in connection with, or with the sale of, another article.

ART. 4. *Who is a manufacturer or producer.*—As used in the Act, the term "producer" includes a person who produces a taxable article by processing, manipulating, or changing the form of an article, or produces a taxable article by combining or assembling two or more articles.

Under certain circumstances, as where a person manufactures or produces a taxable article for a person who furnishes materials and retains title thereto, the person for whom the taxable article is manufactured or produced, and not the person who actually manufactures or produces it, will be considered the manufacturer.

A manufacturer who sells a taxable article in a knockdown condition, but complete as to all component parts, shall be liable for the tax under Title IV and not the person who buys and assembles a taxable article from such component parts.

ART. 5. *When tax attaches.*—In general the tax attaches when the title to the article sold passes from the manufacturer to a purchaser.

When title passes is dependent upon the intention of the parties as gathered from the contract of sale and the attendant circumstances. In the absence of expressed intention, the legal rules of presumption followed in the jurisdiction where the sale is made govern in determining when title passes. Generally, title passes upon delivery of the articles to the purchaser or to a carrier for the purchaser.

In the case of a sale on credit, it is immaterial whether or not the purchase price is actually collected.

Where a manufacturer consigns articles to a dealer, retaining ownership in them until they are disposed of by the dealer, title does not pass and the tax does not attach until the sale by such dealer. Likewise, where the relationship between a manufacturer and a dealer is that of principal and agent, title passes upon sale by the dealer, and tax thereupon attaches.

SALES BY OTHERS THAN MANUFACTURER, PRODUCER, OR IMPORTER

SECTION 623 OF THE REVENUE ACT OF 1932

In case any person acquires from the manufacturer, producer, or importer of an article, by operation of law or as a result of any transaction not taxable under this title, the right to sell such article, the sale of such article by such person shall be taxable under this title as if made by the manufacturer, producer, or importer, and such person shall be liable for the tax.

ART. 6. *Sales of taxable articles by persons other than the manufacturer thereof.*—Whenever any person who has manufactured, produced, or imported any of the articles covered by these regulations dies and his wife or child, or executors or administrators, or other legal representatives carry on or close out the business, the wife or child, or executors or administrators, or other legal representatives of the deceased taxpayer, shall be liable for the tax on all such articles sold by them.

A receiver or trustee in bankruptcy of a manufacturer of taxable articles who conducts or liquidates a business under a court order is liable for tax on all such articles sold by him regardless of whether the articles were manufactured before or after he took charge of the business.

SALE OF ARTICLES FOR FURTHER MANUFACTURE

SECTION 620 OF THE REVENUE ACT OF 1932

Under regulations prescribed by the Commissioner with the approval of the Secretary, no tax under this title shall be imposed upon any article (other than a tire or inner tube, or an article taxable under section 604, relating to the tax on furs) sold for use as material in the manufacture or production of, or for use as a component part of, an article to be manufactured or produced by the vendee which will be taxable under this title or sold free of tax by virtue of this section. If the vendee resells an article sold to him free of tax under this section, then for the purposes of this title he shall be considered the manufacturer or producer of such article.

ART. 7. *Sales for further manufacture.*—Section 620 provides that except in the case of tires and inner tubes and articles taxable under section 604, relating to the tax on furs, no tax will be imposed upon articles sold for use in the manufacture or production of other articles subject to tax under Title IV. The right to exemption shall be established by a certificate of exemption such as is set forth below.

The exemption is provided in the case of an article, otherwise subject to tax, which is sold (1) for use as material in the manufacture or production of a taxable article, or (2) for use as a component part of a taxable article to be manufactured or produced by the vendee. In order to obtain the exemption from tax, the vendor must obtain from the purchaser, and retain in his possession, a certificate of the purchaser, showing conclusively that the purchaser is a manufacturer of taxable articles and that the article so purchased is to be used by the purchaser for one of the two purposes specified.

If the vendee resells an article sold to him tax free under section 620 he shall, for the purposes of Title IV, be considered the manufacturer and will either be required to pay the tax imposed thereon or will have to establish by exemption certificate that his sale is tax free under the terms of section 620.

When material or component parts are sold on or in connection with the taxable sale of articles enumerated under Title IV, the

manufacturer of the articles will pay the tax on the full selling price of such articles, including materials or component parts purchased free of tax.

Jobbers or dealers who are not manufacturers, and users who are not manufacturing taxable articles, are not entitled to purchase tax free under certificate.

Under the specific provisions of section 620, tires and inner tubes, and articles taxable under section 604, relating to the tax on furs, are not permitted to be sold tax free as material for use in the manufacture or production of, or as a component part of, another article taxable under Title IV. (See arts. 26 and 40.)

Following is a form of the certificate of exemption which will be accepted and in substance must be strictly adhered to:

EXEMPTION CERTIFICATE

The undersigned hereby certifies that he is a manufacturer or producer of one or more articles taxable under Title IV of the Revenue Act of 1932 and that the article or articles specified in the accompanying order are purchased by him for use as material in the manufacture or production of, or for use as component parts of, an article or articles to be manufactured or produced by him which will be taxable under such title or sold by him under a similar exemption certificate.

The undersigned understands that under section 620 of the Revenue Act of 1932 he becomes for the purposes of that Act the manufacturer or producer of the article or articles so purchased, and must file returns and pay tax in the event he resells them (except under a similar exemption certificate) or uses them otherwise than as above specified.

If it is impracticable to furnish a separate certificate for each order, a certificate covering all orders between given dates (such period not to exceed a month) will be accepted.

In the case of orders placed prior to June 21, 1932, for articles to be sold after that date, exemption certificates may be obtained at any time prior to the due date of the return of the vendor.

If in any case such a certificate, with supporting invoices, can not be produced on demand of any internal-revenue officer, tax shall be payable by the manufacturer upon all articles sold tax free by him as to which such orders and certificates are not produced.

BASIS OF TAX (SALE PRICE)

SECTION 619 OF THE REVENUE ACT OF 1932

(a) In determining, for the purposes of this title, the price for which an article is sold, there shall be included any charge for coverings and containers of whatever nature, and any charge incident to placing the article in condition packed ready for shipment, but there shall be excluded the amount of tax imposed by this title, whether or not stated as a separate charge. A transportation, delivery, insurance, installation, or other charge (not required by the foregoing sentence to be included) shall be excluded from the price only if the amount thereof is established to the satisfaction of the Commissioner, in accordance with the regulations.

* * * * * * *

(c) In the case of (1) a lease, (2) a contract for the sale of an article wherein it is provided that the price shall be paid by installments and title to the article sold does not pass until a future date notwithstanding partial payment by installments, or (3) a conditional sale, there shall be paid upon each payment with respect to the article that portion of the total tax which is proportionate to the portion of the total amount to be paid represented by such payment.

ART. 8. *Basis of tax on sales generally.*—The tax is imposed on each sale by the manufacturer of the articles enumerated in these regulations. The provisions of the Act quoted embody the rules for determining the sale price, which is the basis of the tax. In general, this should be the manufacturer's actual price at the factory or place of production. In determining the sale price, for tax purposes, there shall be included any charge incident to placing the article in condition packed ready for shipment. There shall be excluded (1) the amount of tax imposed by Title IV, whether or not billed as a separate item, and (2) (subject to the provisions of article 12) transportation, delivery, insurance, installation, or other charges (not required by the preceding sentence to be included).

Where articles are sold on credit, the tax is to be returned and paid to the collector of internal revenue during the month succeeding that in which such sales are made, even though the price may not be paid to the manufacturer until a later date.

ART. 9. *Basis of tax on leases, installment sales, and conditional sales.*—Special provisions are made in the Act for computing taxes due in the case of leases of articles and installment and so-called conditional sales. The term "lease" means a continuous right to the possession or use of a particular article for a specified term. It does not include the use of an article merely as occasion demands, but the contract must give the lessee the right to possess or use the article, without interruption, for a definite period of time.

Where articles are leased by the manufacturer, or where articles are sold under an installment-payment contract, or under a conditional-sale contract with payments to be made in installments, a proportionate part of the total tax shall be paid upon each payment made with respect to the article. Such taxes are to be returned and paid to the collector of internal revenue during the month succeeding that in which such payment is made. For instructions as to the filing of returns and the payment of tax to the collector of internal revenue see articles 67 and 68.

ART. 10. *Charges for coverings, containers, etc.*—Any charges for coverings, containers, etc., incident to placing the article in condition packed ready for shipment shall be included as a part of the sale price for the purpose of computing the tax. Therefore, the amount paid for the article and its covering or container is the basis for computing the tax even though a separate charge for such covering or container is billed on the invoice. If there is an agreement that the manufacturer will refund to the purchaser a specified amount upon return of the covering or container, the tax nevertheless attaches to the whole price, including the amount agreed upon to be refunded. However, when such coverings or containers are returned by the purchaser, and the manufacturer actually refunds the amount agreed upon, the manufacturer may file a claim for refund on Form 843, or take credit on any subsequent monthly return for that portion of the tax paid on the part of the price actually refunded to the purchaser. (See art. 71.)

ART. 11. *Exclusion of tax.*—The tax imposed on the sale of any article enumerated in these regulations is not a part of the sale price of such article. If the tax is included in the sale price of an article the amount of such tax should be excluded in computing the tax due, regardless of whether it is shown on the invoice as a separate item. A manufacturer may compute the tax upon his sale price and bill the exact amount of the tax to his customers as a separate item, but where no separate charge is made as tax it will be presumed to be included in the price charged for the article.

If an article subject to tax at the rate of 5 per cent is sold for $100 and an item of $5 is billed as tax, it is clear that $100 is the taxable selling price and $5 the amount of tax due thereon. However, if the article is sold for $100 with no separate billing or indication of the amount of tax, it will be presumed that the tax is included in the $100, and a computation will be necessary to determine what portion of the total amount represents the sale price of the article and what portion the tax. If the tax on the article is five per cent of the sale price it is clear that the $100 includes a basic sale price (100 per cent) and the tax thereon (five percent). Consequently, in order to determine the amount of the tax, the $100 must be divided by 105, resulting in a quotient of $95.24, which is the sale price of the article. If the $95.24 is either subtracted from $100 or multiplied by .05 (the rate of tax), the correct tax will be ascertained—$4.76. The same method of computation may be applied where a different tax rate is involved, and the tax is included in the sale price, the

amount charged the customer being divided by 100 plus the tax rate, thus ascertaining the sale price of the article and from that the tax thereon.

ART. 12. *Exclusion of charges for transportation, delivery, etc.*—Charges for transportation, delivery, insurance, installation, and other charges which have no connection whatever with the manufacturing process or with placing the article in a finished condition packed and ready for shipment, are to be excluded in computing the tax. Any additional charge which a purchaser would not be required to pay if he accepted delivery of the article at the factory may be so excluded.

These additional charges may not be excluded in computing the tax unless the amount thereof and the fact that they represent fair charges are established by adequate records to the satisfaction of the Commissioner. (See art. 69, relative to the keeping of records.)

ART. 13. *Discounts and adjustments.*—Readjustments in sale price (such as allowable discounts, rebates, bonuses, etc.) can not be anticipated. The tax must be based upon the original price unless such readjustments have actually been made prior to the close of the month in which the tax upon the sale is returned. However, if the price upon which the tax was computed is subsequently readjusted, a proper credit may be taken against the tax due on a subsequent return, or an appropriate claim for refund may be filed. (See art. 71.)

Where articles are sold over a period of time under an agreement for a quantity rebate, or an agreement for a so-called wholesale bonus, and an adjustment in price is actually allowed in accordance with such agreement, the tax may be adjusted in the return for the month in which the price is finally determined, or a claim for refund may be filed. (See art. 71.)

Where articles are sold under an agreement which provides for a rebate in the case of a price reduction applicable to such articles remaining unsold in the hands of a dealer, and a rebate is made in accordance with such agreement, a corresponding adjustment of tax paid may be effected through a credit or claim for refund. (See art. 71.)

Commissions to agents are not deductible from the price under any conditions for purposes of tax computation under Title IV.

ART. 14. *Exchanges, etc.*—If articles sold are returned and the sale entirely rescinded by refunding the entire amount paid, including tax, no tax is payable on the transaction and, if paid, the tax may be credited or refunded. (See art. 71.) If a part only of the articles sold at one time, or a covering or container, is returned, and credit or rebate allowed by the vendor therefor, the portion of the tax to be credited or refunded will be the proportion of the total tax paid which the portion of the sale price allowed as a credit or rebate bears to the total sale price of all the articles.

If an article is sold under a guaranty as to its quality or service and is thereafter returned and a rebate made pursuant to the guaranty, the manufacturer may claim credit or refund of such portion of the tax originally paid in respect of the article as is proportionate to the part of the price refunded.

Where any taxable article is returned to the manufacturer thereof for adjustment, replacement, or exchange, under a guaranty as to quality or service, and a new article given pursuant to guaranty, free, or at a reduced price, the tax shall be computed on the actual amount, if any, to be paid to the manufacturer for the new article.

BASIS OF TAX (FAIR MARKET PRICE)

SECTION 619 (B) OF THE REVENUE ACT OF 1932

(b) If an article is—

(1) sold at retail;

(2) sold on consignment; or

(3) sold (otherwise than through an arm's-length transaction) at less than the fair market price;

the tax under this title shall (if based on the price for which the article is sold) be computed on the price for which such articles are sold, in the ordinary course of trade, by manufacturers or producers thereof, as determined by the Commissioner.

ART. 15. *Fair market price in case of retail sales, consignments, etc.*—The "fair market" price within the meaning of the Act and these regulations is the price for which articles are sold by manufacturers at the place of manufacture or production in the ordinary course of trade and in the absence of special arrangements. Where, for any reason, a manufacturer's sale price does not properly reflect the price for which similar articles are sold at the place of manufacture or production in the ordinary course of trade by manufacturers and the sale is not at arm's-length transaction, the tax shall be computed upon a fair market price.

Where, through the existence of special arrangements between a manufacturer and a purchaser (as in the case of intercompany transfers at cost or at a fictitious price), the price for which articles are sold by the manufacturer does not reflect a fair market price, the sale is regarded as one made "otherwise than through an arm's-length transaction." In such cases the tax shall be computed upon a fair market price, which, under the Act, the Commissioner is empowered to determine.

Where a manufacturer sells articles at retail, the tax on his retail sales ordinarily will be computed upon a price for which similar articles are sold by him at wholesale. However, in such cases it must be shown that the manufacturer has an established bona fide practice of selling the same articles in substantial quantities at wholesale. If he has no such sales at wholesale, a fair market price will be determined by the Commissioner.

If a manufacturer sells regularly at wholesale at several varying but bona fide rates of discount, ordinarily his average selling price for the smallest wholesale lots, will be the basis of tax with respect to retail sales. All sales at wholesale are subject to tax on the basis of the actual sale price of each article so sold.

If a manufacturer delivers articles to a dealer on consignment, retaining ownership in them until disposed of by the dealer, the manufacturer must pay a tax on the basis of the fair market price, which will ordinarily be the net price received from the dealer.

USE BY MANUFACTURER, PRODUCER, OR IMPORTER

SECTION 622 OF THE REVENUE ACT OF 1932

If—

(1) any person manufacturers, produces, or imports an article (other than a tire or inner tube) and uses it (otherwise than as material in the manufacture or production of, or as a component part of, another article to be manufactured or produced by him which will be taxable under this title or sold free of tax by virtue of section 620, relating to sale of articles for further manufacture); or

(2) any person manufactures, produces, or imports a tire or inner tube and sells it on or in connection with, or with the sale of, an article taxable under section 606 (a) or (b), relating to the tax on automobiles, or uses it;

he shall be liable for tax under this title in the same manner as if such article was sold by him, and the tax (if based on the price for which the article is sold) shall be computed on the price at which such or similar articles are sold, in the ordinary course of trade, by manufacturers, producers, or importers thereof, as determined by the Commissioner.

ART. 16. *Tax on use by manufacturer, producer, or importer.*—The Act provides that if a person manufactures, produces, or imports any article enumerated in Title IV, except tires and inner tubes, and uses it for any purpose (other than as material in the manufacture or production of, or as a component part of, another article manufactured or produced by him, which will be taxable under Title IV or sold tax free under the provisions of article 7 to another manufacturer of taxable articles), he shall be liable for a tax on the use of the article in the same manner as if it was sold by him. The tax on the article so used shall be computed on the fair market price as defined in article 15.

EXEMPT SALES

ART. 17. *Sales to the United States Government or to a State.*—The tax applies to articles enumerated in Title IV (except articles taxable under section 610, relating to the tax on firearms, etc.) when sold to the United States Government. (See, however, Art. 3.) The tax applies to articles enumerated in Title IV when sold to the government of the District of Columbia, or a Territory or possession of the United States

The tax does not attach to sales of any articles to States or political subdivisions thereof to be used in the exercise of an essential governmental function, provided such sales are made direct by the manufacturer to a State or political subdivision thereof without any intervening sale to a dealer or distributor.

ART. 18. *Sales for export.*—The articles enumerated in Title IV are not subject to tax when sold for export or for shipment to a possession of the United States by the manufacturer thereof and in due course so exported or shipped. (See arts. 74 to 76, inclusive.)

Toilet Preparations, Etc.

SECTION 603 OF THE REVENUE ACT OF 1932

There is hereby imposed upon the following articles, sold by the manufacturer, producer, or importer, a tax equivalent to ten percentum of the price for which so sold: Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes (except that the rate shall be five per centum), dentifrices (except that the rate shall be five per centum), tooth pastes (except that the rate shall be five per centum), aromatic cachous, toilet soaps (except that the rate shall be five per centum), toilet powders, and any similar substance, article, or preparation, by whatsoever name known or distinguished; any of the above which are used or applied or intended to be used or applied for toilet purposes.

ART. 22. *Scope of tax.*—The tax attaches to the sale by the manufacturer of the articles enumerated in section 603 and similar articles commonly or commercially known as toilet articles, which are used or applied, or intended to be used or applied, for toilet purposes. Any article advertised or held out to be suitable for toilet purposes, or for any purposes for which the articles enumerated in the Act are customarily used, will be subject to the tax, regardless of the name by which it may be known or distinguished. The tax attaches to the sale by the manufacturer of all preparations which are used or applied or intended to be used or applied for toilet purposes or used in connection with the bath or care of the body, or applied to the clothing as a perfume or to the body as a toilet article. The fact that any particular product, preparation, or substance coming within the scope of the Act may have, or be held out to have, a medicinal, stimulating, remedial, or curative value does not exempt it from the tax, if it is commonly used as an adjunct to the toilet or for toilet purposes.

The tax will not attach to an article which is not a finished product or is not susceptible of use for toilet purposes but is only suitable for use in the manufacture of articles subject to tax, or to any article or substance which has only an incidental or occasional use as a toilet preparation.

Toilet soap is taxable whether in the form of a liquid, semi-liquid, paste, flake, powder, or cake. Soaps and soap powders advertised or held out as suitable for toilet purposes or for application to the body, or parts of the body, as cleansing agents are taxable. Toilet soap advertised or held out as having medicinal properties, medicated toilet soaps, shaving soaps, creams, and powders, and shampoo soaps and soap powders are taxable. A soap used chiefly for removing grease and stains from the hands, though capable of incidental use for cleaning kitchen utensils, is taxable as a toilet soap. Soaps which are made, advertised, held out, and sold primarily for general cleaning or laundry purposes, but which may have an incidental and trivial use as a toilet soap, are not taxable unless advertised or held out as suitable for toilet purposes. Shampoo oils and liquids not containing saponaceous matter are taxable as toilet preparations.

ART. 23. *Rate of tax.*—The tax is payable by the manufacturer at the rate of (*a*) five per cent in the case of tooth and mouth washes, dentifrices, tooth pastes, and toilet soaps, and (*b*) ten per cent in the case of all other toilet preparations enumerated in section 603. The tax is based on the sale price, as outlined in articles 8 to 15, inclusive.

Miscellaneous Provisions

ADMINISTRATIVE PROVISIONS

MONTHLY RETURNS AND PAYMENT OF TAX

SECTION 626 OF THE REVENUE ACT OF 1932

(a) Every person liable for any tax imposed by this title other than taxes on importation * * * shall make monthly returns under oath in duplicate and pay the taxes imposed by this title to the collector for the district in which is located his principal place of business or, if he has no principal place of business in the United States, then to the collector at Baltimore, Maryland. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

(b) The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax interest at the rate of one per centum a month from the time when the tax became due until paid.

[NOTE.—The provisions of section 702, applicable with respect to returns of taxes collected under section 625, are substantially the same as the provisions of section 626.]

APPLICABILITY OF ADMINISTRATIVE PROVISIONS

SECTION 627 OF THE REVENUE ACT OF 1932

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 600 of the Revenue Act of 1926, shall, in so far as applicable and not inconsistent with this Act, be applicable in respect of the taxes imposed by this title.

[NOTE.—The applicable provisions of law will be considered hereinafter under appropriate subjects.]

RECORDS, STATEMENTS, AND SPECIAL RETURNS

SECTION 1102 OF THE REVENUE ACT OF 1926

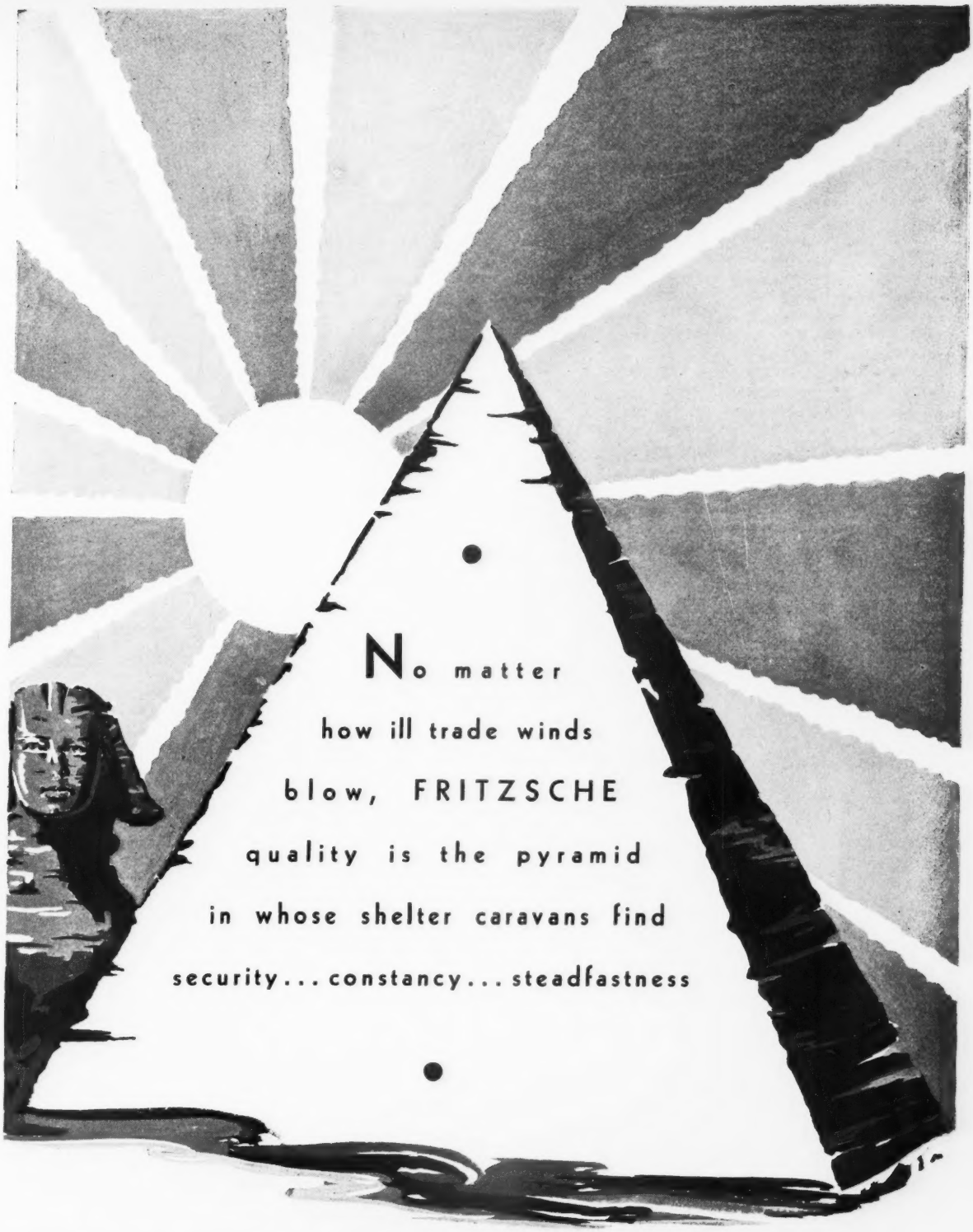
(a) Every person liable to any tax imposed by this Act, or for the collection thereof, shall keep such records, render under oath such statements, make such returns, and comply with such rules and regulations, as the Commissioner, with the approval of the Secretary, may from time to time prescribe.

(b) Whenever in the judgment of the Commissioner necesasry he may require any person, by notice served upon him, to make a return, render under oath such statements, or keep such records as the Commissioner deems sufficient to show whether or not such person is liable to tax.

(c) The Commissioner, with the approval of the Secretary, may by regulation prescribe that any return required by any internal revenue law (except returns required under income or estate tax laws) to be under oath may, if the amount of the tax covered thereby is not in excess of $10, be signed or acknowledged before two witnesses instead of under oath.

(d) Any oath or affirmation required by the provisions of this Act or regulations made under authority thereof may be administered by any officer authorized to administer oaths for general purposes by the law of the United States or of any State, Territory, or possession of the United States, wherein such oath or affirmation is administered, or by any consular officer of the United States.

(*Continued on page 64*)



FRITZSCHE BROTHERS INC.

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Seillans, France

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NEW YORK, N. Y.

Sole Agents in U. S. and Canada for
SCHIMMEL & COMPANY
Miltitz (near Leipzig) Germany

FRITZSCHE BROS. of Canada, Ltd.
77-79 Jarvis Street, Toronto

Management Forum

By Francis Chilson
Production Engineer

Round Container Labeling

Recently we ran across a very neat and extremely inexpensive little device for labeling round containers and cans. It operates with a turn of a crank which spins the container and applies the label at the same time. All the operator need do is to place the container on the rollers, turn the crank once and remove the labeled container. It is said that an ordinary unskilled operator can, without undue exertion, label twenty containers per minute. Sorry we haven't a picture of it but we will have one next month.

Shaving Cream Saponification

We are indebted to Dr. R. L. Flett for a suggestion in connection with saponification of shaving cream which hastens the process and eliminates aging. After the primary saponification has taken place, the batch is run over a three roll refining mill, allowed to stand over night and then filled. Having used the shaving cream ourselves we can testify that there is none better.

Handling People

Some time ago we visited the Hoffmann LaRoche plant and were deeply impressed by the amazing production obtained on certain hand operations even without the stimulus of piece work. Certainly, this production is a tribute to the personnel methods employed at Hoffmann La Roche. They can be reduced to a formula and should be followed by the trade. Briefly, the company's policy is this: Bossism is cut to an unobtrusive minimum. Orders are never given to workers over the heads of immediate supervisors. The self respect of the worker is respected. Reprimands are never administered in public to the humiliation of the worker. Suggestions are cordially received and are never depreciated even when it is evident that they are impractical. Praise is distributed more generously than blame. The plant, locker rooms, recreation rooms and restaurant are immaculately clean and pleasant. It is no wonder that workers respond to such considerate treatment.

Coat Deodorants

Deodorants have long been in use but have not been made to appeal very much to masculine trade. Skeptics have said that the best deodorant is a daily bath. This is true of women but the problem of the man is different. Being compelled by custom to wear relatively heavy clothing even in hot weather, he perspires freely and this perspiration is absorbed at the armpits of his coat. During successive wearings and resoakings of the coat, the perspiration becomes rancid and an unholy odor is given off. This condition cannot be met by bathing. One could bath fifty times a day without affecting it appreciably, and since the depression has left most of us with only one suit and since frequent changes of clothing will not eliminate the condition, why don't some of you market a coat deodorant that will deodorize but not attack the cloth. We've tried ordinary deodorants for this purpose and all ruined our coats. We've only one coat left and we'll be damned if we'll experiment with that.

Lipstick Sets

Since many manufacturers advertise the use of a different lipstick for each costume and since most women now have but the price of one, it seems to us that an enamelled metal or plastic box containing a removable deck to hold a half dozen miniature lipsticks of different colors and selling for $2.50 or $3.00 might ring the bell. Afterward the deck could be removed and the container used as a cigarette case.

Chocolate Cod Liver Oil Pastiles

A recent issue of THE DRUG AND COSMETIC INDUSTRY contains the information that a patent has been issued in Europe for a process by which cod liver oil when mixed with cocoa butter and exposed to ultra violet light loses both odor and taste. If the vitamins are not destroyed also it seems that a chocolate candy could be made to contain a sufficient amount of the straight oil or its concentrate to make it palatable and appealing to children.

Stick Rouge

We have been told that stick rouges were attempted years ago but proved unsuccessful. We wonder why. After looking at a used rouge puff it seems a miracle to us that women haven't demanded rouge that can be applied evenly without necessitating the use of a dirty rag. If a stick rouge could be made it certainly should find a market especially if sold in a case similar to a lipstick container. Such a stick would present difficulties because it would have to spread smoothly and without blotches. At present the blotches are immaterial because the function of the puff is to redistribute the rouge on the face and to remove excess. We have had some ideas on an impregnating process which might work. We don't know. At any rate container inventors should get busy and develop a container that would make possible the application, redistribution and the removal of excess stick rouge even though it were as soft as ordinary cakes.

The Teletypewriter--A Time-Saver

We are indebted to Carl Peehl, Factory Manager of Marinello for the following interesting contribution.

"At Marinello, we have just installed a 'Teletypewriter.' This machine has proven economical and effective.

"Our main office and factory are at different locations, a condition which is generally true of most organizations. The result was that orders were billed at the main office and delivered to the factory by messenger and this procedure often caused delay in shipping. It also brought about a very unsatisfactory condition in our shipping department. It was always a case of a 'feast or a famine.' The shipping department force would be busy after the messenger arrived with the orders. When these orders were finished, the shipping force would have to wait until the next messenger brought another batch of orders. The 'Teletypewriter' has eliminated this condition.

"With the new method, as the orders register on the machine, the shipping department begins work. We have found that this has speeded shipments of our orders and that the time saved is one day.

"A 'Teletypewriter' is a typewritten communication service between two points; in different parts of a building, in the same city or in different cities. An operator types the communication on one machine and this simultaneously operates the other machine. As our billing department types orders at the main office, the machine at the factory registers. Both machines installed here are sending and receiving machines. This enables the factory to use the 'Teletypewriter' in sending purchase requisitions to the purchasing department. Each order is torn from the machine on a perforated line and the forms used by the factory show the shipping ticket and the packing slip information needed."

CITRIC ACID U. S. P.

"MADE FROM AMERICAN LEMONS"

By Exchange Lemon Products Company, Corona, Calif.

CRYSTALS -- GRANULAR
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Pacific Coast Served By

Products Department
CALIFORNIA FRUIT GROWERS EXCHANGE
Ontario, California

NOTE: It has been our privilege to inspect the installation to which Mr. Peehl refers and we were very much impressed with the ease and dispatch with which orders are handled and the minimization of errors that the use of the machine makes possible. Certainly, Mr. Peehl has been in our opinion very modest in describing the economies that the machine has effected. It's a wow.

Economically Speaking

H. B. Brown, production manager of Mifflin Chemical Corporation, delves into economics in a letter which he writes:

"Perhaps I am wandering too far afield when I enter the financial side of business, but it affects production and labor vitally, so here are my ideas.

"To my mind, one of the greatest causes for the apparent slow recovery of business from this depression is the impairment of working capital of the average business.

"The causes for this impairment are payment of unearned dividends, accumulation of raw materials and stocks in a declining market, and unnecessary drains on depreciation and obsolesence reserves. The factors that led to this condition are many and we can not altogether condemn management whose working capital has been so seriously depleted. In some cases, fixed assets were built up in periods of prosperity and over-generous dividends were paid at the expense of fluid capital.

"Hoping that the depression would be brief, many corporations have continued to pay dividends out of the depreciation account and the earned surplus of former years, even when there had been little, if any profit. Excessive inventories of raw materials and finished merchandise can be disposed of only at runious prices, and consequently creditors have scrutinized such inventories closely. With such a situation prevalent, lenders of money are looking carefully into the future of a business, as it is expressed in terms of a conservative operating budget.

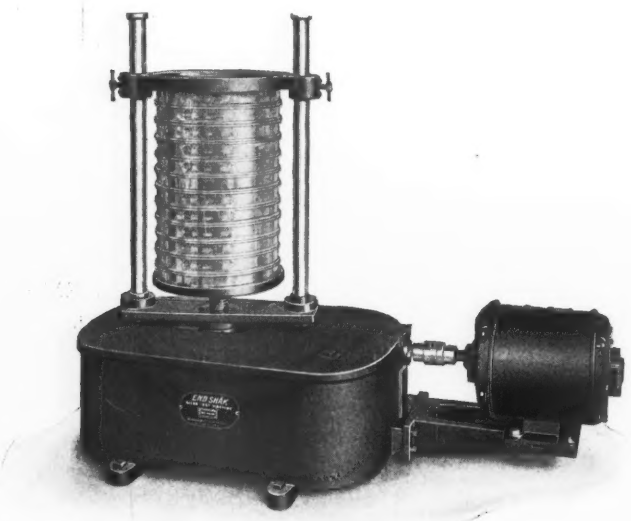
"Depreciation should be treated as a fund accumulated for a rainy day—something tangible and quickly available in time of need, literally industrial life blood insurance. Such a reserve fund not only serves such a purpose, but also inspires confidence in a corporation's credit. Above everything else, it gives courage to the management which has had the will and intelligence to lay it by.

"American business is entering a period of more intense competition. Tremendous possibilities of over-production exist in practically all industries. The machinery of production and distribution is constantly being improved. The law of supply and demand which has exercised a dominating influence in every age will continue to its inexorable rule. Production must be coordinated with consumer requirement if profits are to be earned on invested capital."

New Equipment

THE NEWARK WIRE CLOTH COMPANY has placed on the market a new testing seive shaker which will be of interest to every chemist who has labored with hand seives. The machine is designed for eight inch diameter testing seives and the following claims are made for it:—

1. Elimination of the variable factors.
2. Sample is spread over entire surface of seive.
3. Entire seive surface is constantly utilized.
4. Jumping and bouncing of sample particles eliminated.
5. Noise, wear and tear eliminated.
6. Easy to operate and inexpensive.



"End-Shak" testing sieve shaker of W. F. Schaphorst

Philipp Wirth, Inc., New York, American agent for Seitz Werke, has announced the new Seitz "Volta" piston pump, coupled direct with electric motor. The pump is portable and is said to have great suction capacity. Ball bearings, fully automatic lubrication, and other protective features have been designed to make upkeep negligible.

Iodine Batteries

Iodine has found a new use as a material for electric storage batteries. Francois Boissier recently reported to the French Academie des Sciences that he had designed a cell in which a carbon absorbent soaked with zinc iodide is packed around a central rod of carbon, the whole being contained in a zinc shell which serves an electrode. The charging current decomposes the zinc iodide to zinc and iodine. The zinc is deposited on the outer shell and the iodine collects on the central carbon rod. Recharging combines the zinc and the iodine into zinc iodide, so that the cell is ready to give out more current.

Quick Compounding

In the American Products Company plant the labor of compounding is cut to an irreducible minimum. Every mixing and storage tank is calibrated and fitted with a measuring gauge, which makes it possible to make up a batch in a very few minutes without measuring anything but dry chemicals. All that need be done is to turn valves in the feed lines from storage tanks, watch the gauge until the required amount is run in and then shut off that particular feed line and turn on another

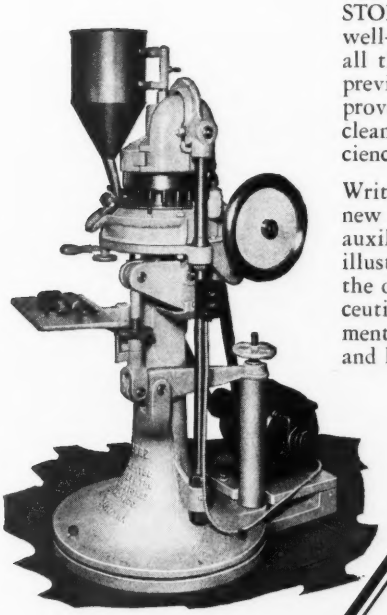
We appreciate that such a procedure is practicable only when capacity is large enough to warrant tank installations for individual products. But a similar method can be employed for a variety of products. One of the large machinery companies manufactures a weighing tank, which can be suspended above the mixing tanks on a mono-rail system, and transported from tank to tank or from tank to bin so that the batch can be weighed off progressively and then dumped into a mixer, tank or kettle. When storage bins and tanks are located on the floor above the compounding department, and it is impossible to arrange them so that they can be discharged in an orderly fashion, it would not be much of a trick to build a weighing tank truck, which could be moved from place to place until the batch is assembled and then dumped at discharge chutes leading to the mixing tanks on a floor below.

For Tablet Machines and Auxiliary Equipment

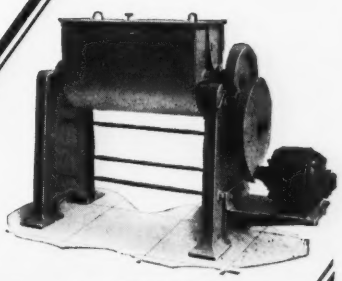
Investigate the new and improved STOKES Line

The machine at the left is the new STOKES "B-2" model replacing the well-known "B" machine. It has all the proved advantages of the previous model and many improvements which add to its cleanliness, convenience, efficiency and economy.

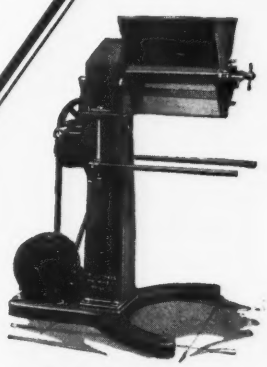
Write for details on this new machine and the auxiliary equipment illustrated — also the other pharmaceutical equipment shown and listed.



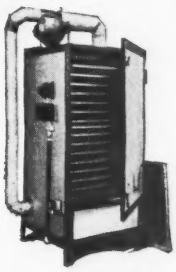
New STOKES "B-2" Tablet Machine



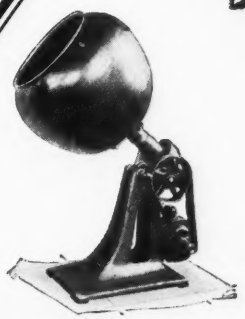
New STOKES No. 21 Granulating Mixer



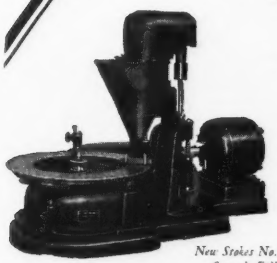
New STOKES No. 43A Oscillating Granulator



New STOKES No. 38 Drying Closet



STOKES Coating Pan with New No. 1A Stand. Same Stand as used with Polishing Machine



New Stokes No. 40C Capsule Filler

STOKES Pharmaceutical Equipment

—

Tablet Making Machines
Drug Mills and Mixers
Oscillating Granulators
Drying Closets
Coating and Polishing Pans
Powder Fillers
Tube and Jar Fillers
Vacuum Pans and Dryers
Alcohol Recovery Apparatus
High Vacuum Pumps
Molds of all Types
Capsule Fillers
Percolators
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Conveyors
Water Stills
Special Machinery

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Write for new General Catalog No. 32

FJS STOKES MACHINE COMPANY

Pharmaceutical Equipment Since 1895

5932 TABOR ROAD OLNEY P. O. PHILADELPHIA, PA.

The Compounders' Corner

Face Lotions

One reputably excellent type of face lotion contains precipitated sulphur. Sulphur is claimed to have a potently, favorable action on skin and in precipitated form it is more active than in ordinary pulverized state, but it is most active in colloidal state. Generally about 5% of the face lotion is composed of sulphur, remainder being glycerin, spirits of camphor, water, perfume, and in some cases borax and pulverized gum arabic. Inclusion of about 2 to 4% of ether increases potency of lotion. Weak alkalies may be used in place of sulphur and such preparations contain potassium carbonate, C. P. grade, borax, glycerin and alcohol, as well as an alkali-resistant perfume. An interesting ingredient of certain types of face lotions is quinosol. This is used in very small amount, only about 0.05% and is so powerful that preparation is highly antiseptic, astringent and healing. Composition contains alcohol, glycerin, water and different terpene free essential oils. This type of face lotion is well suited for after-shaving.

Camphor has also been used in face lotions. Difficulty with camphor is that it is liable to precipitate. However, when half to one part of Japanese camphor is dissolved in 35 parts of 96% alcohol and 60 parts of water, the solution becomes opalescent but does not precipitate. Addition of 2 to 4 parts of 28° Be. glycerin also aids keeping camphor in solution. Best practice is to allow mixture to stand for 4 days and then filter. Filtered solution keeps better. Another interesting ingredient of face lotions, and one claimed to increase regeneration of the skin, is resorcinol monoacetate. This is used in proportion of one to two per cent together with 96% alcohol, distilled water and any suitable perfume.

Hair Pomades for Men

These are greaseless products made with a gum tragacanth base. The latter substance is used in a half to 1.5 % mixture with water, alcohol and glycerin. Perfume is first added to the alcohol and this is poured over the gum until the latter is thoroughly dissolved. Glycerin, is used, is mixed with the water and then stirred into the alcohol solution. Mass is left for a day so mucilangnous preparation may develop properly. In making a transparent cream, gum tragacanth is used in flake form; otherwise powdered form will do. Admixture of tincture of benzoin or styrax in perfume will increase whiteness or opacity. Special preparation for dry scalps is made by mixing the mucilage with one third liquid paraffin, or white oil. Color and perfume may be added.

Eyebrow Pencils

Pigments used vary according to color. For black, carbon black or lampblack or india ink pigment may be used; for browns, umber and for blond shades, gold ochre. Binding agent is gum tragacanth. It is well to use a preservative, and methyl hydroxybenzoate is recommended. It is important that pigments be in finest possible state and hence carbon black is preferable to lampblack. Finely pulverized gallnuts are also employed in making a mixture with oil by heating in an iron pot, the heating being continued, as long as vapors of oil are evolved. Residue is mixed with water to paste and dried. It is then ready for use in the preparation.

Japan Wax in Cosmetics

Japan wax has many advantages in cosmetics, but its unfortunate property of easily becoming rancid makes its use for this purpose difficult if not altogether inadvisable. It has a rather disagreeable odor even in the fresh state which is an added disadvantage. Still another bad property is that when it is mixed with animal or vegetable fats, it tends to become rancid more quickly than when used alone. It is possible to hide the odor by use of perfumes of great odor intensity. Use of potent preservatives, such as methyl hydroxybenzoate or other alkyl esters of hydroxybenzoic acid may effectively preserve the wax, but its use in cosmetic preparations must be practiced with great perspicacity under all conditions.

Sodium Phosphate in Oxygen Creams

Oxygenated creams are usually made with the addition of sodium perborate or potassium perborate. Base of cream is petrolatum, paraffin and petrolatum oil. Perborate must be used in finely divided state. Addition of sodium phosphate is important for it stabilizes the preparation and prevents the premature decomposition of the perborate and loss of efficiency in the cream. Glycerin must not be used with swelling oxidizing agents in preparing creams free from oily ingredients.

Hair Brilliantines

When the hair is washed with shampoos or specially prepared hair washes, which generally contain alkali, the luster is temporarily destroyed due to an alkaline action. Therefore brilliantines, which restore luster to hair, are acid. Such substances as pulverized tartaric acid, citric acid, or alum are used. Citric acid is preferred. In order that citric acid should not absorb moisture from the air, sodium sulphate is generally admixed with it, that is one part of the latter to two parts of the acid.

Sage in Cosmetics

Sage is an interesting botanical as far as the cosmetic and toiletries industry is concerned. The leaves form a raw product for preparation of a tincture used in mouth washes, and sage oil is used in frost bite preventatives and cures. A 1 to 3% solution of sage oil in dilute alcohol is used as mouth wash and gargle. One per cent sage oil is employed in admixture with precipitated chalk or tooth pastes, or tooth powders. One part of coarsely pulverized sage leaves are extracted with five parts of dilute alcohol, 68% by volume, to give a tincture, which is employed in proportion of 10% in mouth washes. Inasmuch as neither sage oil nor tincture of sage has a pleasant odor, it is necessary to correct this with tincture of anise or anise oil.

Well-Foaming Hair Washes

There are various ingredients which may be added to hair washes to give a well-foaming product. Saponin is mostly used but the proportion should not be greater than 0.2%. It is well to remember that the foaming ingredients in the hair wash nearly always have a bad action on the perfumes contained in them and also result in darkening the lotion. Other ingredients that will produce good foam are potash, ammonia, ammonium bicarbonate, sodium bicarbonate, sodium cholate, quaternary ammonium compounds. They are all used in a proportion of half a per cent or less. Too much ammonia, for example, will cause the hair wash to darken. A cream color is produced by sodium cholate, but this is not disturbing.

Anti-Perspiration Preparations

While the usual active ingredient of preparations used for preventing excessive perspiration and also for counteracting the odor produced thereby is aluminum chloride, a much milder reagent is aluminum aceto-tartrate. This chemical is used in proportion of 5 to 10% in distilled water mixed with glycerine and perfume, such as eau de cologne. When preparations, containing aluminum chloride or aluminum aceto-tartrate, are used, it is essential to avoid washing the skin, where the application has been made,

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We recommend the adoption of one of the following odor-complexes for your complete line of preparations. Careful consideration has been accorded each complex to insure not only its character but likewise its fixation and non-irritating effect.

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ORCHIDEE IMPORTED NEW	16.00 the lb.

We feel that our years of experience as counsellors qualify us to offer suggestions relative to both your manufacturing and perfuming problems. Your inquiries are solicited.

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CROTON-ON-HUDSON, N. Y.

NEW YORK
507 FIFTH AVENUE

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with soap and water. For if this is done, an insoluble alumina soap will be precipitated and an eczema may result.

Darkening the Hair

While there are many preparations and chemicals for darkening or browning the hair, it is claimed that one of the most inocuous is extract obtained from green walnut shells. Shells are first allowed to remain in piles for some time and then cooked with water and liquor used in making hair dye preparation. It is also possible to make this preparation by extracting walnut shells with mixture of 1 part ammonia and 2 parts water. This extract is evaporated to syrupy consistency and mixed with half its weight of eau de cologne. Tannin in walnut shells is the active ingredient and it will color hair intense brownish black lasting for a long time.

New Hair Restoratives

Some time ago, there was reported in THE DRUG & COSMETIC INDUSTRY an important development in hair tonics involving cholesterin. It was said that manufacture of hair preparations has assumed a new aspect within recent times, and that application of medicine, physiological chemistry and as well as modern cosmetology to this manufacture has finally resulted in shedding some real light on an old problem, heretofore clouded in the darkness of empiricism and rule-of-thumb procedure. It is therefore interesting to read of some new developments in this field along similar lines, that is involving the use of scientific knowledge of medical and chemical origin.

An attempt has been made to make a hair restorative that contains the principal nutrient substances in hair, namely cystin, tryosin and tryptophan. The first products along these lines were for oral administration and were made from animal horn as the starting product. It was proven that during the metabolism of the preparation, the blood was enriched in these hair nutrients and that the growth of hair was stimulated. The results have not been so striking in this case as where biological preparations were used.

In this instance the science of biology was expertly used in the preparation of serums, which were intended both for intravenous injection as well as oral administration in the form of pills. An epithelium preparation, made from skin of young pigs, was injected into rabbits, who thereupon developed an immunizing serum against the pig serum. The former serum was collected and used as the base of the hair preparation. This also contained lime and iron as well as male or female sexual hormones. Thus there was one preparation for males and another for females.

Hair restoratives and tonics have also been made from human hair as the starting point. These preparations contain alkalized fatty acids and lipoid organic compounds. They are claimed to be highly active in stimulating the metabolism that goes on within the hair cells. These preparations also contain the three hair nutrients, cystin, tyrosin and troptophan. They are used locally.

Biological preparations of the aforementioned type have been made with the addition of substances active in promoting hair growth. These include the following: glycocoll, leucin, asparagic acid, glutamic acid, alanin, serin, leucin, valin, histidin, prolin and lysin. Cystin is an albumose and is used in high concentration in these preparations.

Medical Aspects of Cosmetic Ingredients

It is true that many chemicals, dyestuffs and natural products are used in making cosmetics and toilet articles on the assumption that they produce certain beneficial effects without any undue harmful effects. In deciding whether or not a certain chemical or dyestuff or natural product is the proper one to use in a cosmetic preparation, its action on the great majority of users must serve as a basis for its adoption or rejection, not the idiocyncrasy nor the hypersensitiveness of the few. Nevertheless, the maker of the cosmetic should know how the ingredients of his product may affect certain people who are supersensitive, so that he is prepared for any complaint and also so that he can compound his preparation to diminish the possible harmful action as far as possible. Hence, the few remarks that are given below regarding certain cosmetic and toilet goods ingredients will be of considerable interest.

Take for example the common product orris root. It is largely used in the manufacture of tooth pastes, tooth powders, rouges and sachets. Its purpose is to give a pleasant flavor to the precipitated chalk base of the tooth powder and tooth paste, and to remove the oiliness of the skin in sachets and face powders. Clinical observations have shown that it is responsible under certain conditions for such troubles as rhinitis, coryza, hay-fever, dermatitis, conjunctivitis and bronchial asthma. This does not mean that it is a positive cause of these ills, but it may be responsible for them, particularly in supersensitive people.

It has also been found that the substances, lycopodium, rice, wheat and corn flour, may also be responsible for allergic complaints. Casein, which is much used in the manufacture of vanishing creams, may also have similar effects. The essential point in this connection is that these troubles are not caused by a single application of the cosmetic but only after protracted use. Furthermore, they are not to be rejected because of isolated cases of irritation. That it is possible for such harmful effects to arise is the important thing for the cosmetic maker to know.

Quinine is much used in the manufacture of hair tonics. Nevertheless, it is claimed that there is no clinical or experimental data for basing the statement that it stimulates the growth of hair. The interesting thing about quinine is that certain people are sensitive to it and it will then cause eruptions. This is also true of after-shaving alcohol or rubbing alcohol, which has been denatured by the addition of quinine.

Great care should be taken in using the proper dyestuffs in the manufacture of lipsticks. The lipstick comes in contact with the sensitive skin of the lip and can easily cause irritation if the dyestuff or pigment is of a poisonous nature. It is much safer to use natural dyes or pigments in the place of synthetic colors, and those which give good results include burnt sienna, cantharmin (saf-flower) and carmine (cochineal). Eosin, which is normally a proper color for lipstick manufacture, may cause dermatitis in hypersensitive persons.

Pyrogallol or pyrogallic acid is used to dye hair black with the aid of metallic salt developers. This product should be employed with caution for it has been found according to clinical experimentation that it may cause the hair to lose its luster and become brittle if dermatitis itself does not set in.

The makers of depilatories, containing the sulphides of calcium, barium, sodium, strontium or magnesium, should know that these products are harmless provided that they are not left to remain in contact with the skin for too long a period. Such instructions should be given to users, and they should also be warned against using the preparations on an irritated skin. Unless these precautions are taken, dermatitis may result.

Attention is called to the bad practice of using mercury salts, particularly as mercuric chloride or ammoniated mercury, in making freckle creams and face bleaches. This is particularly true when such preparations are used by fair-skinned persons. There is absorption of the mercury with toxic effects. The prolonged use of these preparations may cause the formation of slate-colored patches on the skin.

When arsenic is used in the preparation of hair tonics, it is added in very small amount. It has a beneficial effect under such conditions, but the danger of its concentration in the tonic increasing during the use of the same due to the evaporation of the solvent is always present unless certain precautions are taken against this happening. Arsenic in concentrated form is not good for the human system. The use of solvents which do not evaporate so rapidly is perhaps one practical way of avoiding too high concentration of arsenic.

News

Associations

A.M.T.A. Changes Name

The board of directors of the American Manufacturers of Toilet Articles at a meeting, July 6, authorized a change in name of the association to Associated Manufacturers of Toilet Articles, and named Charles S. Welch as manager of the association. The change in name was adopted in order to make it more descriptive of the type of the membership since the by-laws were changed at the

Charles S. Welch

last convention to allow representatives of imported lines to be admitted to membership. The position of manager was created to secure proper coordination between the several committees appointed to direct the activities of the association.

The association, in cooperation with the Perfumers' Import Association, is endeavoring to secure a formal ruling on the problem of what constitutes a manufacturer of a product. In cooperation with other trade associations of the industry, this group is working with government officials in an effort to get explicit final rulings on ambiguous or misunderstood portions of the new tax law and regulations.

Packaging Expos.-N.Y., Mar. 7

The third annual packaging Exposition will open in the Hotel Pennsylvania, New York, March 7, 1933, for a four day display of the latest advances in the technique and economics of modern packaging, packing and shipping, under the auspices of the American Management Association, according to an announcement by Irwin D. Wolf, Secretary of Kaufman Department Stores, Inc., Pittsburgh, and chairman of the packaging exposition council of the Association. The headquarters of the exposition are the same as for the two previous shows, at 225 West 34th Street, New York, with Roberts Everett Associates acting as exposition management.

A.P.M.A. Honors Visitors

The American Pharmaceutical Manufacturers' Association tendered a complimentary luncheon at the University Club, New York, on Wednesday, July 13, to Dr. E. F. Armstrong, chairman of the council, and Captain J. Davidson-Pratt, general manager of the Association of British Chemical Manufacturers, London. The gentlemen are on their way to the Imperial Conference at Ottawa.

The luncheon was arranged by Dr. H. Sheridan Baketel who acted in the capacity of toastmaster. Samuel W. Fraser, Burroughs Wellcome & Co., welcomed the honored guests in the name of the A.P.M.A. of which Mr. Fraser is first vice-president. Colonel S. Barksdale Penick, past president and member of the executive committee of the American Drug Manufacturers' Association, welcomed the guests in the name of the A.D.M.A. Dr. E. L. Newcomb, secretary of the National Wholesale Druggists' Association, welcomed the gentlemen for the N.W.D.A. Dr. J. Leon Lascoff welcomed the gentlemen for the retail drug trade, and Herbert Mayes welcomed them for the drug trade press.

In reply to the expressions of these speakers, Dr. Armstrong and Captain Pratt responded in a most appreciative vein, both expressing the hope that the British and United States pharmaceutical industries may find ways to collaborate for their mutual benefit and especially to promote a common effort by the two great English speaking nations to lead the world in the direction of constructive and peaceful progress.

Those who were in attendance at the luncheon are: H. Sheridan Baketel, M. D.; Reed & Carnick; Gustave Bayer, Merck & Co.; John Boyer, Calco Chemical Co.; John M. Byrn, Reed & Carnick; James C. Chilcott, Maltine Co.; Lansing Chapman, "Medical Economics;" Aglar Cook, Topics Publishing Co.; Hugh Craig, "Oil Paint & Drug Reporter;" Thomas R. Farrell, DRUG & COSMETIC INDUSTRY; B. Tappen Fairchild, Fairchild Brothers & Foster; Samuel W. Fraser, Burroughs Wellcome & Co.; Jesse L. Hopkins, J. L. Hopkins & Co.; Elmer Hessler, G. S. Stoddard & Co.; Herbert R. Mayes, "American Druggist;" Frank J. McDonough, New York Quinine & Chemical Works; Harry Noonan, Drug Products Co.; Dr. E. L. Newcomb, National Wholesale Druggists Association; Colonel S. Barksdale Penick, S. B. Penick & Co.; Dr. J. Leon Lascoff, New York State Board of Pharmacy; Carroll Dunham Smith, C. D. Smith Pharmacal Co.; Herman U. Sartorius, Reed & Carnrick; Clarence W. Warner, Maltbie Chemical Co.; Dr. A. D. Whyte, Hoffmann LaRoche, Inc.; Charles Wesley Dunn, Esq.

N. J. Pharmacy Laws

The Board of Pharmacy of the State of New Jersey, Robert P. Fischelis, secretary, has just published a new compilation of the pharmacy laws of that state, copies of which are obtainable upon request. Two new supplements to the laws are called particularly to the attention of interested parties. The first concerns the discontinuance of licensing assistant pharmacists, and the second forbids the use of the word drug or any word of similar import in connection with any business not operated or managed by a registered pharmacist.

Pharmacy Bldg., Contract Awarded

A contract for construction of pretentious headquarters for the American Pharmaceutical Association, to be erected on Constitution avenue at Twenty-third street, Washington, has been signed with the George A. Fuller Company.

The new structure will contain the association's headquarters, a museum, library, and pharmaceutical laboratory. The Fine Arts Commission has approved the plans, and the building will be in keeping with the dignity and beauty of the Lincoln Memorial, situated close by.

List of Taxable Items

The National Wholesale Druggists' Association is distributing a 298-page booklet which contains a list of approximately 6,000 cosmetic items which are subject to the new taxes giving new wholesale and suggested retail prices. The information was compiled by the association and published by "Drug Topics."

People

Caperton Quits Lilly

Woods A. Caperton, assistant sales manager, Eli Lilly & Co., Indianapolis, has resigned from active service with that organization after thirty years' service with the company. He entered the company's sales department in 1902 and two years later was placed in charge of the New Orleans branch. In 1906, he was called to the company's home office, made assistant sales manager, and for many years directed the traveling service of this company.

Picker Tells How Crystal Does It

Myram Picker, president, Crystal Corp., New York, is the author of an article, "400% Increase in Sales During the Depression," which appeared in a recent issue of "Sales Management."

Webb to Europe

R. Righton Webb, secretary, W. J. Bush & Co., Inc., New York, is spending about a month in Europe. His headquarters are at the offices of W. J. Bush & Co., Ltd., London, although he is also visiting the various centers on the Continent where perfume materials are produced.

Thurston Merrell Addresses Ark. Ph. A.

Thurston Merrell, vice-president in charge of sales, Wm. S. Merrell Co., Cincinnati, pharmaceuticals, was the principal speaker at the golden anniversary meeting of the Arkansas Pharmaceutical Association held in Hot Springs during the week of June 13.

Leeming Heads Leeming Miles

Joseph Leeming has been appointed managing director of Leeming Miles Co., Ltd., Montreal, pharmaceuticals, succeeding the late Henry Miles. Other officers of the company are president, Kenneth Archibald; treasurer, C. S. Underhill; and secretary, G. S. Boon.

Jahnke Protests Fountain Slur

G. T. Jahnke, advertising manager, Liquid Carbonic Corp., Chicago, has registered a strong protest with Individual Drinking Cup Co., Easton, Pa., with regard to current advertising which the latter company is doing in which it refers to fountains not using "Dixie Cups" as germ exchanges. The protest declares that advertising of this sort harms the business of all soda fountains and affects adversely the business of all those companies supplying fountains, which include manufacturers of equipment, glassware and flavors among others.

Perrin Shirley, Rotary V. P.

Perrin Shirley, Standard Drug Co., Cleveland, has been elected vice-president of the Rotary Club of that city.

John U. Lloyd's 52nd Anniversary

John U. Lloyd, president, Lloyd Bros., Cincinnati, pharmaceuticals, and Mrs. Lloyd, celebrated the fifty-second anniversary of their wedding June 10.

Brooks Quits Coty

H. L. Brooks, for the past seven years sales manager, Coty, Inc., New York, has resigned as sales manager of that company. He had been associated with it for over twenty years and was also a member of the board of directors.

Holland Heads Wiley & Co.

J. Richard Holland has been made president of Wiley & Co., Baltimore, consultants.

Kaufman-Muelhens V. P.

Martin Kaufman, sales manager for the "4711" line, has been elected vice-president of Ferd Muelhens, Inc., New York, succeeding William F. Kropff, resigned.

X. & A. Givaudan to Europe

Xavier and Andre Givaudan returned to Europe, June 15, after a visit of two weeks to this country during which time they made their headquarters at the New York office of Givaudan-Delawanna, Inc. Before sailing, they were given a testimonial dinner by the executives and employees of the latter company at the Hotel Brevoort, New York, during which informal talks were given by Dr. Eric C. Kunz, executive manager, Givaudan-Delawanna, Inc., and Xavier Givaudan.

Huntoon Sees Tube Upswing

L. H. C. Huntoon, general manager, National Collapsible Tube Co., Providence, R. I., spent the week of June 30 in New York, making his headquarters at the company's New York office. He reported a definite upswing in the tube business during the past few weeks with the company's new factory in Providence running to capacity. He was accompanied by Mrs. Huntoon and after completing his business in New York, they left for a short holiday on Long Island.

Jean Despres-Coty Sales Mgr.

Jean Despres has been appointed sales manager of Coty, Inc., New York. He has been associated with that company for over twelve years.

Van de Mark Heads Ad Club

C. W. Van de Mark, president, Health-O-Quality Products Co., Cincinnati, has been elected president of the Advertisers' Club of that city.

Storfer Buys Miro Dena

Benson Storfer, president, Storfer Laboratories, New York, has purchased from the receivers the business of Miro Dena, Inc., that city, which he will conduct as a separate business.

Alvin Smith in France

Alvin E. Smith, sales manager, George Silver Import Co., New York, is spending four or five weeks in France, during which time he will visit the Justin Dupont Laboratories at Argenteuil and the plant of Roure Bertrand Fils in Grasse.

Montgomery Vacations

J. H. Montgomery, Fritzsche Bros., Inc., is spending his vacation at Cranberry Lake, N. J.

Richmond Resigns from Terri

H. P. Richmond, formerly director of sales, Terri, Inc., New York, has resigned from that company.

Wrench Visits Europe

Joseph Wrench, sales manager, Industrial Chemical Sales Co., New York, is now abroad visiting England and the Continent.

Fischer to Canada

William F. Fischer of Magnus, Mabee & Reynard, Inc., New York, left for Canada, July 11, on a business trip.

Crull Made V. P.

I. Willard Crull has been appointed vice-president and advertising director of the Campana Corp., Batavia, Ill.

Prince Joins Parfums Francais

Charles Prince has joined Parfums Francais, Inc., New York.

Morgan Joins Agency

E. B. Morgan, formerly secretary, treasurer and sales manager, Culver Laboratories, Inc., Philadelphia, is now associated with Martin-Pilling-Shaw advertising agency, that city.

H.R.M. ("Pack-Urges") Gordon

(From the N. Y. "Evening Post" of July 8). "H. R. M. Gordon, packaging consultant, is using trade-paper space to advertise his clients' products and incidentally to get in a few good licks for himself. He carries it in column style titled, "PACK-URGES."

H. R. M. Gordon is well-known in this industry, representing the National Collapsible Tube Co. and Young Bros., Inc,, both of Providence, in the New York territory. His new style of trade paper advertising, to which the N. Y. "Evening Post" calls attention, is carried exclusively in THE DRUG AND COSMETIC INDUSTRY.

Thomas Visiting Bush

William C. Thomas, W. J. Bush & Co., Ltd., Melbourne, Australia, arrived in Los Angeles, Cal., July 19, stopping at W. J. Bush & Co., Inc., New York, on his way to the home office in London.

S. B. Penick III.

Sydnor Barksdale Penick, III was born to Mr. and Mrs. S. B. Penick Jr., July 12. The new arrival is the first grandchild of S. B. Penick, president of S. B. Penick & Co., New York. Mrs. Penick and the child are in excellent health.

Vail Bros. Advances Mangan

Vail Bros., Inc., Philadelphia, cosmetics, announces that C. B. Mangan has been elected vice-president of the company in charge of sales.

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(Incorporated)

New York Chicago National City

Rosenfeld Opens Offices

Al Rosenfeld, formerly vice-president and general manager of the American branch of Les Parfums de Molyneux, has opened offices at 724 Fifth ave., New York, under the name Al Rosenfeld, Inc. His company has the exclusive Vigny agency in this country.

Salesmen Golf Champs

Salesmen's Association held its second golf tournament of the 1932 season at the Braidburn Country Club, Madison, N. J., July 12. Low gross winners were C. S. Benjamin, 85; H. A. Brewer, 88; and Charles E. Kelly, 93. Low net winners were F. F. Smith, 75; John Powell, 77; and C. O. Lind, 78. Winners of the kickers' handicap were C. L. Lightfoot, W. G. McCausland, I. P. MacNair, and W. D. Barry. The third tournament will be held August 9, at the Green Meadow Country Club, Harrison, N. Y.

Lowen Joins Buedingen

Ferdinand Buedingen Co., Inc., Rochester, N. Y., announces the addition of Stanley Lowen to its sales organization as assistant to W. John Buedingen, in the company's New York office.

Roach Visits New York

T. K. Roach, midwest representative for W. J. Bush & Co., New York, recently spent a few days visiting the home office of the company.

Companies

Wm. R. Warner Buys Vince

Wm. R. Warner Corp., New York, holding company controlling Wm. R. Warner & Co., Richard Hudnut & Co., Schering & Glatz, and numerous other drug and cosmetic properties, has acquired complete control of Vince Laboratories, Inc., New York, makers of the oral antiseptic of that name. The manufacture of "Vince" is now being conducted at the Warner plant.

Kurlash Officials

Kurlash Co., Inc., Rochester, N. Y., has elected the following officers: president and treasurer, W. R. Tuttle; vice-president in charge of production, C. W. Stickel; secretary and assistant treasurer, E. A. Herms.

G. H. Gould Incorporates

George H. Gould & Son, Louisville, Ky., pharmaceuticals, has filed articles of incorporation listing capital stock of $100,000. The incorporators were George H. Gould, Henry H. Gould and Frank W. Stockman. The company has operated in Louisville for a number of years.

Barnsdall Synthetic Alcohol

Barnsdall Oil Co., which is reported planning erection of plant to produce alcohol synthetically from petroleum or waste gases, has succeeded in securing legislation to permit the production of industrial alcohol in Osage county, Oklahoma, in spite of general laws prohibiting production of intoxicants in Indian territory.

I. Bennett Canadian Agent

Irving Bennett & Co., New York, aromatics, essential oils, has announced the appointment of George E. Prenovoust as Canadian agent with headquarters at 3429 Papineau ave., Montreal.

Lane Drug Stores

Lane Drug Stores, Inc., of Delaware, has been incorporated under the laws of that state with a capital of $100,000, of which $300,000 was fully paid in, to purchase the assets of Lane Drug Stores, Inc., from the trustee in bankruptcy for $248,000.

Robert Gair Reorganizes

Robert Gair Co., Inc., a Delaware corporation, has been organized and has acquired all assets of Robert Gair Co., a New York corporation. It also has assumed all debts, liabilities and obligations of its predecessor.

Peabody Mercury Account

H. W. Peabody & Co., New York, has been appointed sales agent for quicksilver marketed by F. A. Hammersmith, San Francisco. The latter firm is agent for the Bradley Mining Company, the head office of which is also in San Francisco. The sales operations of the Peabody company will be directed by C. S. Wehrly in charge of the quicksilver department of that concern.

Foreign Agents

Holland-Rantos Co., New York, pharmaceuticals, has appointed two new foreign agents—H. B. Sleeman & Co., London, and Laboratories Herter, Paris.

Armand Buying in Canada

Armand, Ltd., St. Thomas, Ont., has made tentative arrangements for purchasing property at East Windsor to be converted into a cosmetic manufacturing plant.

Felton Opens Agencies

Felton Chemical Co., Brooklyn, has opened two new agencies in the Pacific Coast territory—one at San Francisco in charge of P. James Rich, and the other at Los Angeles in charge of W. M. Pauer and C. F. Schneck.

Cheseborough Stops Infringers

Upon complaint of Chesebrough Manufacturing Co., New York, David Greenberg and Samuel Riff, doing business under the name United Pharmaceutical Co., were found in contempt of court, June 8, 1932 in the U. S. District Court, Eastern District of New York. It was ordered, adjudged and decreed by the Court that David Greenberg and Samuel Riff, defendants herein, are in comtenpt of this Court for disobeying the decree and injunction entered and issued in said cause on the Seventeenth day of February, A. D. 1932, by putting out a carton which is a violation of that provision of the order relating to the trademark "Blue Seal," as covered in registration No. 284,672, and of the concluding sentence of the order enjoining the defendants "from using on the bottle or other container for petroleum jelly or petrolatum a blue label," and it was further ordered that the defendants be fined.

Aluminum Goldy Seal

Changes in the design of the "Goldy" seal are announced by the Aluminum Seal Co., New Kensington, Pa. The new seal is made up as formerly, of a combination of aluminum capsule and lined inner disk. However, the new aluminum capsule is notched at a point opposite the tear-off tab, making a convenient hinge in the ring. An additional feature is the scoring of the capsule at both sides of the tab, thus facilitating its removal.

A reclosure feature can be obtained in this seal through the use of lugs on the flange of the inner disk. These are rolled under the locking ring simultaneously with the capsule. When the aluminum capsule is torn off, this disk remains on the container as a handy "snap-on" cap.

Konjola Reorganized

Reorganization of Konjola, Inc., Cincinnati, has been completed with the sale of the business to a new company organized under the laws of Delaware and bearing the same name, which has been formed by J. Lyman Pratt, chairman of Affiliated Products, Inc. He is reported to have paid 2,500 shares of no par first preferred stock and 40 per cent of 1,000 common shares of the new Delaware company, as well as an additional $75,000 in cash. Formal notice confirming the sale was filed July 2 in the Hamilton County court of Common Pleas by attorneys for the receiver F. F. Romell.

Reich-Ash Bankruptcy

Reich-Ash Corp., New York, has filed petition in bankruptcy listing liabilities about $280,000 and assets $125,000.

ESTERIZATION

Esters are combinations of alcohol and organic acids formed during fermentation. Esters must be removed to eliminate their odors which would otherwise leave the alcohol unfit for use in perfumes, flavors and pharmaceutical products. The esters digest alkali in the process illustrated. The chemist then determines the amount of the esters by analyzing the quantity of alkali the esters have absorbed.

DEPENDABLE UNIFORM ALCOHOL

Atlanta
Baltimore
Buffalo
Boston
Chicago
Cincinnati
Cleveland
Detroit
Grand Rapids
Kansas City, Mo.
Louisville
Newark
New York
Philadelphia
Pittsburg
St. Louis
St. Paul
San Francisco

Rossville
THE SPIRIT OF THE NATION

Of course, all alcohol is not alike—there are many kinds and grades—alcohol made from molasses is used for some purposes, alcohol made from grain is used for other purposes, and for the most exacting uses is made according to private specifications. A grade known by a definite brand name, or a specification alcohol, should be and can be uniform. Because sufficient care is taken Rossville alcohol is held to certain standards. It is uniform.

Three important factors assure you this uniformity.

1. Rossville alcohol of all grades is constantly tested, checked and double-checked by a dozen tests to verify, maintain, and guarantee uniformity.
2. Rossville production facilities include ample capital resources, strategic plant and warehousing locations, ultra modern manufacturing equipment.
3. Rossville distilling experience covers a period of 84 years, and at all stages of this history the Rossville product has enjoyed the reputation for maximum quality just as it does today.

ROSSVILLE COMMERCIAL ALCOHOL CORPORATION

Lawrenceburg, Indiana — New York, N. Y.

Ungerer in St. Louis

Ungerer & Co., New York, are moving their St. Louis branch from 2026 Railway Exchange Building to 5 South Taylor ave., Aug. 1 for the purpose of combining the office and stock, thus facilitating deliveries and service. E. M. Trysdal is in charge of the St. Louis branch. New telephone number is Rosedale 3850.

Coty Restrains Rebottler

In U. S. District Court, Southern District of New York, Federal Judge Goddard recently granted Coty, Inc., an injunction against Cluny, Inc., restraining them from rebottling and selling Coty Toilet Waters or other Coty products in diluted or adulterated form.

Phoenix Metal Cap Co.

Phoenix-Hermetic Co., Chicago, has changed its name to Phoenix Metal Cap Co., Inc.

Detroit Representative

Crude Drug Importers, Inc., New York, has appointed R. M. Stevenson, Detroit representative.

Day Joins Ungerer

David A. Day has joined Ungerer & Co., New York, as assistant to Harry J. Ahles in the Chicago office of the Company. Mr. Day, who has been similarly engaged for the past ten years in Chicago, will specialize in perfumery and cosmetic accounts. The addition of Mr. Day to Ungerer's Chicago staff is said to be necessitated by the firm's increasing business in that territory.

Dr. Miles Settles Suit

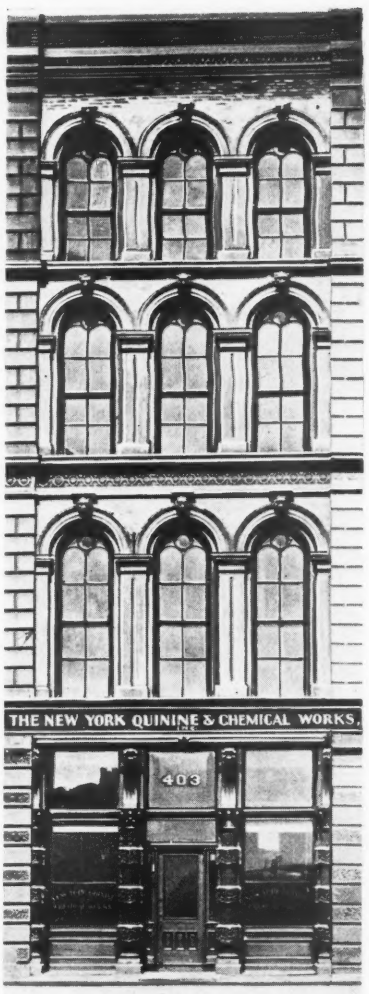
Suit of Dr. Miles California Co. against Thrifty Cut Rate Drug Stores has been settled out of court with the signing of a uniform retail sales contract by the latter organization. This ends the litigation by which the Dr. Miles California Co. was seeking to restrain the Thrifty Cut Rate Drug Stores from selling at less than the established retail prices.

Ellis-Jones Bankrupt

Ellis-Jones Drug Co., Memphis, wholesalers, is reported in receivership with Frank Gailor and E. L. Ellis as receivers. Liabilities are given at $213,034 with assets of $381,763, exclusive of $147,488 in old accounts receivable.

A statement of the assets includes $95,323 in accounts receivable, $75,883 in notes receivable, $207,414 in stock, $24,560 in fixtures, $39,817 in real estate and $23,414 in stocks and bonds. Liabilities include $133,362 in accounts payable, $68,000 in notes payable and $200,000 capital stock.

N. Y. Q. in St. Louis



Due to expanding business in the St. Louis area, New York Quinine & Chemical Works, Brooklyn, N. Y., has taken over the above building at 403 No. Main St., St., Louis, as its office and depot.

Penick Acquires McIlvaine

S. B. Penick & Co., New York, has acquired the assets of McIlvaine Bros., Philadelphia, including use of the name, good will, trade-marks, merchandise, machinery, furniture, fixtures, equipment, etc.

Lady Esther Expands

Lady Esther Co., Chicago, is enlarging its production facilities. A. H. Ross & Co., production engineers of Chicago and New York, has been appointed to rearrange and modernize the company's present plant. The increased production facilities are said to be made necessary by the increased demand for "Lady Esther Four Purpose Face Cream" which has been attributed to the company's radio programs.

American Druggist Makes Move

"American Druggist" announces a reduction in subscription price from $3 to $1 and is guaranteeing 50,000 A.B.C. circulation beginning with the October issue. There will be no increase in advertising rates.

Amer. Cyanamid Consolidates

American Cyanamid & Chemical Corp., of New York, a consolidation of the following companies, has retained the Hazard Advertising Corp. that city, to handle its advertising: American Cyanamid Co. (Industrial Chemical Division), American Cyanamid Sales Co., the Kalbfleisch Corp., A. Klipstein & Co., Inc., John C. Wiarda & Co., Inc., Superior Chemical Co., Inc. and Fumigators Supply Co.

New Products

TWO LILLY PRODUCTS

Eli Lilly & Co., Indianapolis, is introducing two new products, "Ento-Jel" for Nasopharyngeal infections, and "Ento-Lysate," for infections of the upper respiratory tract.

PEPTANS-NORWICH

Norwich Pharmacal Co., Norwich, N. Y., is now offering a new antacid powder, "Peptans."

WYETH SURGICAL POWDER

John Wyeth & Bro., Philadelphia, is marketing a new product, "Surgical Powder," for first aid dressing in cases of sunburn, insect bites, poison ivy and for use as a deodorant.

POUDRIODINE

Louangel Corp., New York, is introducing a new product, "Poudriodine," an iodine, hemostatic dusting powder.

WILDROOT WAVE POWDER

Wildroot Co., Buffalo, is now marketing a "Wildroot Wave Powder," from which a finger waving solution may be made. Formerly it was sold only to the hair dressing trade.

GRAYBAN

Grayban, Inc., New York, announces that "Grayban," a preparation for imparting color to gray or graying hair, has been endorsed by the Good Housekeeping Bureau of Foods, Sanitation and Health. Officers of the company are president, J. Roy Allen; vice-president and general manager, Victor J. Thill; and secretary, Carmelita Gomez.

"RULER" MOUTH SPRAY

Grant Laboratories, Oakland, Cal., is introducing the "Ruler" brand mouth spray.

Removals

OUTSERTS, INC.

Outserts, Inc., New York, announces its removal to 461 Eighth ave., that city.

Toilet Preparations Stand or Fall on the Quality of their **Basic Ingredients**

Neither secret formula nor manufacturing skill alone insure successful selling quality. The grade of basic materials you use, in the long run, makes or breaks your product. Over 40 years of highly successful experience with manufacturers and packers attest our ability to contribute the grade and variety of basic ingredient that will creditably take care of your product's quality.

Almond Meal	FACTOLAC	Irish Moss
Balsam Tolu	Gum Arabic	Lavender Flowers
Benzoin Gum	Gum Tragacanth	Olibanum
Chalk (Precipitated)	Henna	Orris Root
Chinese Shavings	Henasoap Shampoo	Quince Seed
Cuttle Fish Bone	Indian Gum (Karaya)	Powdered White Soap

QUINCE SEED OF THE HIGHEST OBTAINABLE QUALITY

HOPKIN'S NEUTRAL WHITE SOAP—Powdered, Granulated. Contains NO SOAP Bark, Free Alkali, Free Acid, heavy metals. Totally free of rosin, sugar and foreign matter.

FREE at your request: The Hopkins "BASIC INGREDIENTS" booklet. Useful, informative, valuable.

J. L. HOPKINS & CO.

Importers . Millers . Manufacturers
220 Broadway (at Fulton St.) N.Y.

New Bromund Sun Bleachery in Morris County, N. J.

Sun Bleached SNOWFLAKE BEESWAX

To supply the demand for Snowflake Sun Bleached Beeswax and to serve our customers better, more completely and promptly, we have opened a new sun bleachery in Morris County, New Jersey. This will be operated in addition to our bleachery in Elmsford. Stocks are carried in Chicago, Paris, Tenn., Los Angeles, San Francisco and St. Louis.

E. A. BROMUND CO.

Beeswax Bleacheries and Refineries in Morris County and in Elmsford, N. Y.

258 Broadway *Est. 1880* **New York City**

FRANK B. TRACY
102 N. Wells Bldg., Chicago, Ill.

C. L. IORNS
619 Clark Ave., St. Louis, Mo.

MELVIN A. ISAACS & CO., 486 California St., San Francisco, Cal.

VADSCO SALES

Vadsco Sales Corp. announces removal of its New York offices to the plant at Long Island City.

PROPHYLACTIC PRODUCTS

Prophylactic Products Corp., New York, has moved to 41 E. 42 st., that city.

UNGERER IN BOSTON

Ungerer & Co., New York, has moved its Boston office, in charge of G. R. MacDonald, to 1425 Statler Building, that city.

GEORGE G. MCCASKEY

George G. McCaskey, New York, has moved to 8 W. 40 st., that city.

A.M.A. Rejects

TAR-ME-CINE

Tar-Me-Cine, manufactured by Tar-Me-Cine Labs., Inc., Waltham, Mass., because the identity of the "suitable emollient vehicle" is not declared and because the identity and amounts of the potent ingredients are not declared on the label; because the recommendations on the label for use in specific diseases may lead to the ill advised use of the preparation by the laity; because no acceptable evidence is offered for the asserted efficacy of the mixture; because the name of the preparation is not descriptive of its composition, and because it is complex and unscientific mixture.

MEDICATED CORN PLASTERS

Medicated Corn Plasters because the Council considers medicated corn plasters to have the status of a drug the indiscriminate and ill advised use of which by the public should not be encouraged.

A.M.A. on Triethanolamine

The Council of the A. M. A. has made preliminary reports on triethanolamine, manufactured by Carbide & Carbon Corp., New York, and "Nirvanol," distributed by Heyden Chemical Co., New York.

Since triethanolamine gives promise of being a desirable addition to the armamentarium of the dermatologist, the Council directed publication of this preliminary report in the hope that this might encourage work which shall bring out confirmation of the reputed advantages of the drug.

The Council concluded that the treatment of chorea with "Nirvanol" is in the experimental stage, further investigation being necessary before a final statement of its value can be reached. Without, at this time, examining the claims regarding the identity of the product or considering the acceptability of the proprietary name, the Council voted to postpone action on "Nirvanol" to await the results of further investigation and authorized publication of this report.

Research

Dental Caries Research

A symposium on dental caries was held in Pittsburgh, June 23, 1932, under the auspices of the International Association for Dental Research. The main papers were presented by Dr. H. E. Friesell, Dean, University of Pittsburgh School of Dentistry, and Dr. J. J. Enright, a research specialist of Mellon Institute. These contributions gave the first complete account of the results of a comprehensive scientific investigation of dental caries that has been in progress at Mellon Institute and the University of Pittsburgh during the past nine years.

Dr. Friesell gave a description of the present status of the scientific knowledge of dental caries and followed with a presentation of the clinical aspects of the disease, pointing out that the peculiar localization of the carious processes could be correlated as due to active causative agents in the immediate environment of the teeth.

Dr. Enright reported studies of the effects of acids on enamel with simple lactic acid and citric acid buffer solutions which etched enamel in all ranges studied even in the neutral and slightly alkaline range. That tooth enamel under natural conditions in the mouth was not dissolved over the entire crowns of the teeth was shown to be due in large measure to the fact that saliva in all of the 225 cases studied was saturated with tricalcium phosphate. In an additional study of the effects of acids on enamel, in which certain pertinent characteristics simulated conditions of the local decay areas in the mouth, it was demonstrated that the degree of acidity necessary to decalcify enamel could be produced only by lactobacilli. The bacteriological study of carious and non-carious patients also showed that the activity of the disease could be correlated with the presence of lactobacilli. This was particularly true when the follow-up examinations were used to substantiate the bacteriological and clinical diagnoses. The mass of evidence presented by earlier workers, confirmed and amplified by these experimental results indicating the importance of lactobacilli, raised the question as to what type they were. An extensive taxonomic study of lactobacilli types from oral and intestinal sources gave a basis for classification of these bacterial forms.

New Diabetes Hormone

Experiments establishing the possibility of another new hormone which may have far-reaching effects on diabetes are published by the Royal Society of England. It appears to come from the membrane of the duodenum, that portion of the alimentary canal next in order after the stomach, according to a report in the "N. Y. Herald-Tribune."

The Royal Society report is from Dr. A. Bruce MacCallum, dean of the University of Western Ontario Medical School, and Dr. N. B. Laughton. They describe several years' work at Western Ontario in which they have isolated this unidentified substance from rabbits, dogs, hogs and cattle. It is contained in a very light-weight powder from the duodenal membrane.

They classify it as different from insulin and secretin, two other widely known hormones which are important in diabetes.

But, like these two, and like all other hormones, a minute amount of the new stuff produces a powderful effect. The duodenal powder reduces blood sugar very quickly, either when injected under the skin or when taken by mouth.

Turtle Oil Facts

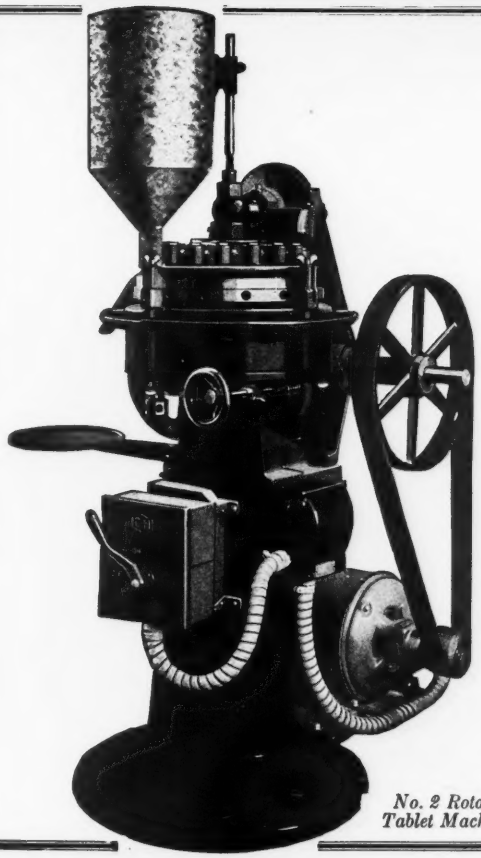
Turtle oil is produced at various points on the West Coast of lower California, but originates chiefly from turtles taken in Scammon Lagoon of Sebastian Vizcaino Bay. The process of reduction is undertaken at the fishing grounds. The oil is obtained from the liver and the fatty portions of the turtle, but chiefly from the former. It has a rather heavy body, is olive-yellow in color and on settling forms a fatty residue on the bottom of the container. The oil is used iu manufacture of cosmetics and skin preparations for external use as well as in the making of an oil to be taken internally in the same manner and for much the same purpose as cod liver oil.

Grecian Face Powder

That white face powder was produced in ancient Greece 400 years before Christ by methods identical with contemporary processes has been established at Princeton University by a chemical analysis of the first white cosmetics ever recorded. The face powder was found in a woman's grave at Corinth by Professor T. Leslie Shear of the Department of Art and Archaeology of Princeton University.

Discovered in a small terra cotta vanity box in a tomb which also contained a silver coin and several vases during an archaeological expedition in 1930, the powder was brought back to Princeton by Dr. Shear and has been analyzed by Professor William Foster of the Princeton University Department of Chemistry. The cosmetics were found to be cubes of carbonate of lead which had been manufactured by the Greeks through basic methods similar to those today used in the production of white lead.

The discovery of the white skin preparation by Dr. Shear is the first ever recorded.



No. 2 Rotary Tablet Machine

New and Improved!

We have no yearly models—but improvements and refinements are being constantly added to Colton machines.

There are over five hundred Colton Rotaries in use.

Superior design, sturdy construction and ease in operation have made this possible.

The No. 2 Rotary Tablet Machine has such desirable features as *positive pressure*, eliminating varying thicknesses of tablets; *hardened steel gear drive*, eliminating frequent replacement of worms used on other makes, and *sliding upper punch holders*, to hold the punches rigidly, enabling the manufacture of special shaped tablets most satisfactorily.

Write for Catalogs.

ARTHUR COLTON COMPANY

2620 East Jefferson Ave.

Detroit, Michigan

Irradiated Yeast

Use of irradiated dry yeast for the production of milk rich in vitamin D, the anti-rachitic vitamin, is being fostered by Standard Brands, Inc., which has been granted exclusive rights to treat yeast in this manner by the Wisconsin Alumni Research Foundation. The product is shipped to licensed dairies for feeding to cows.

Drug Store Sales

Retail drug store sales are highest per population in Nevada and lowest in West Virginia according to a comprehensive analysis of the major retail markets of the nation just completed by Erwin, Wasey & Co., New York. The analysis is based upon the first official census of retail sales made by the United States government in connection with the 1930 census, and has been published in book form by Erwin, Wasey & Co.

In dollars and cents, New York State ranked first in retail drug sales, Illinois second, California third, Pennsylvania fourth, Texas fifth, Ohio sixth, Michigan seventh, Massachusetts eighth, Missouri ninth, New Jersey tenth, Indiana eleventh, and Oklahoma twelfth. Drug store sales in New York State amounted to $200,245,000, Illinois $149,587,000, California $114,010,000, Pennsylvania $110,731,000, Texas $96,309,000, and Ohio $89,848,000.

Total retail drug store sales throughout the United States, amounted to the huge sum of $1,683,834,000, of which more than $1,000,000,000 was in the 370 larger cities of the country.

Prescription Counter Necessary

Drug stores in Alabama which do not employ registered pharmacists and have no prescription facilities may not advertise themselves as drug stores after July 1, in accordance with the law passed last year.

About 20 concerns in Birmingham operate as "drug stores" without having either a prescription counter or a pharmacist.

Regulatory

Vapex Alcohol Statement

"Vapex" is a drug subject to the provisions of the Federal Food and Drugs Acts, and must therefore state its alcoholic content on the label, the U. S. District Court of Maryland held in Baltimore, July 7, in allowing the government to condemn 11 cartons of "Vapex" seized in interstate commerce.

In contesting the action E. Fougera & Co., New York, contended that "Vapex" was intended for use solely as an inhalant and that the alcohol in it has no property other than as a solvent of the essential oils contained therein; that it is therefore not a drug within the meaning of the act, the act properly construed does not apply to "Vapex", and that if the act is so construed it is unconstitutional in the absence of proof that the alcoholic content of "Vapex" is harmful to the public health.

The court held that none of these contentions is valid, and that while the alcoholic content may be innocuous, the article is clearly included in the pure food and drugs act, and failure to state its alcoholic content on the label is misbranding under the act.

Inecto Must Cease Ads

The Federal Trade Commission has ordered Inecto, Inc., New York, manufacturer of hair dye called "Inecto Rapid Notox" to stop advertising its products as safe or harmless to use, or as nontoxic or nonpoisonous, or as not containing toxic, poisonous or deleterious properties. Chairman William E. Humphrey dissented to issuance of the order.

The commission also ordered Inecto, Inc., to cease using the word "Notox," in the designation of its hair dye or other similar hair coloring products on the commercial containers. The word is also not to be used in advertising or in trade promotional literature. The company is directed to cease advertising or describing a hair dye or hair coloring product by means of words to the effect that it is nontoxic, or nonpoisonous, or safe, or harmless, or contains no toxic, poisonous or deleterious ingredients or properties, "if and when such is not true in fact."

In advertising "Inecto Rapid Notox," the company asserted that "Notox is nontoxic," and "Notox is safe," and that "by actual mass test it has established itself as absolutely safe." the commission found "Inecto Rapid Notox" to be a "dangerously toxic, deleterious and harmful product containing a toxic dye base and toxic, poisonous and injurious ingredients or properties," and declared that, in its application, the article is not safe or harmless.

The commission also ordered Inecto, Inc., to cease leading the public—by implication only, it appears—to believe that testimonials used in its advertising were unsolicited.

In dissenting, Chairman Humphrey declares that no relevant unprejudicial evidence in the case proved that the Inecto product was unsafe to use. In his opinion, the testimony that "only one user in about 6,500 was injuriously affected" showed only that a few persons might have idiocyncracies with respect to the hair dye. Commenting on the procedure in the case, the chairman said:

"The conduct of this case before the trial examiner was contrary to all judicial procedure. There was a total disregard of the rules of evidence, and, taking it as a whole, the way the trial was conducted was no credit to the commission.

B. & M. on Trial

The trial of the case involving the "B. & M. Remedy," manufactured by F. E. Rollins Co., Boston, opened in the Federal Court in Baltimore, June 27. The case, which has been instituted by the Food and Drug Administration, is based on a libel filed against a number of bottles of the preparation. The government charges that false statements were made in the literature of the company inasmuch as it was claimed to cure many diseases where, it is alleged, it is not only not curative, but in many cases harmful.

"L'Ardente Nuit" Disallowed

Lionel Trading Co., Inc., New York, is not entitled to register "L'Ardente Nuit" as a trade-mark for perfumes and cosmetics in view of the prior registration by Elizabeth Arden, Inc., New York, of "Arden" and "Ardenette" for the same goods, the United States Patent Office has ruled. The difference in origin of the words was admitted, but the ruling was based on the fact that purchasers not familiar with the French language would confuse the marks.

"Med-O-Mint" Disallowed

Opposition by the Health Products Corp., Newark, N. J., owner of the trade-mark, "Feen-a-mint," which it uses on laxative chewing tablets, has been sustained by Assistant Commissioner of Patents A. W. Kinnan in refusing registration of the mark, "Med O Mint," for a laxative. The Medomint Co., Lynchburg, Va., sought to register the term as a trade-mark for a laxative and digestant in liquid form, but the Patent Office ruled that the goods are of the same descriptive properties and the marks confusingly similar.

F. T. C. Drops McK. & R. Action

The Federal Trade Commission dismissed its complaint, July 1, against McKesson & Robbins, Inc., Bridgeport, which alleged that the purchase of a number of wholesale drug houses in various parts of the United States was in violation of the Clayton act.

"Tasty-lax" Disallowed

Blackstone Products Co., Newark, N. J., has been refused registration of "Tasty-lax" as a trade-mark for a laxative mixed with chocolate in view of prior registration of "Tastyeast" by Green Bros. Co., Springfield, Mass.

PACK-URGES*

by "Duff" Gordon

Perfume and Powder Box Styles

The note of simplicity, evident in feminine fashions, has been more pronounced of late in perfume and cosmetic boxes. . .The "Ice Age" of modernistic black and silver designs is definitely out, while more warmth and color is evident. Restraint is necessary in treatment of bright colors, many consumer analyses proving that White is enjoying a popularity wherever it is employed with narrow edgings of Black, Blue, Red or Green. . . As the representative of Young Bros.—masters in box craftsmanship for over fifty years—we have many distinguished boxes to show you.

• • •

Personal Preferences

That gentleman, scholar, etc. Jack (Kent Brush) Moore. . . The initiative of Al Rosenfeld . . . Frank Chilson's Production Articles. . . Dr. Marcotoon's knack of making treatment lines . . . The package design ability of Miss Irene Soames. . . The Foragers' Outing. . . Jerry (Coty) Healy's Fine Sincerity.

• • •

"Popular Mechanics" Cites Capless Tube

Fitted with a rubber discharge valve which closes automatically, a collapsible tube for plastic compounds, such as toothpaste and shaving cream, is offered as a money saver for the industry. No screw cap is required. Paste is removed by pressing the tube near the bottom, the valve opening to discharge and then closing when pressure is removed. Elimination of the molded cap reduces the cost of producing paste tubes.—From POPULAR MECHANICS, May 1932 Issue.

Thank you, Popular Mechanics. . . The "Capless Tube" you mention is now proving a great sales stimulator for those manufacturers wanting to improve their packages.

• • •

Free Tooth Paste

The Valvo Company has already adopted the "Capless Tube" for their new Snow Top Tooth Paste, which takes its name from the well-known Precipitated Chalk used in its manufacture. Through a special arrangement with the Valvo Company, we are sending to the readers of Pack-Urges a generous sized tube free of charge. (First come, first served). . . Remember when you receive this Tooth Paste, that the smart Blue and White tube carton and the "Go-Safe" mailing box were both furnished by us.

• • •

Cum Laude

"Knomark" a shoe cream for all white shoes which won't rub off (Put up in National Tubes) . . . Those distinctive embossed seals now being made by Metal Arts Guild. . . The ageless beauty of Prince Matchabelli's Crown Perfume Bottles. . . Those chic Dorothy Gray compact boxes. . . Hyman & Hyman's new general offices.

"Pack-Urges" is issued occasionally in the interests of better packages. If you wish to receive it regularly it will be sent free upon request. Address: H. R. M. Gordon —A Complete Packaging Service—331 Madison Ave. (Phone Murray Hill 2-1745) New York.

*Copyright and trade-mark applied for.

CHEMICAL
E.C. KLIPSTEIN AND SONS CO.
MANUFACTURERS
REG. U.S. PAT. OFF.

TOLYL ALDEHYDE F. F. C.

(*Para Methyl Benzaldehyde*)

Tolyl Aldehyde is milder in odor and more stable than Benzaldehyde. It is often preferred to the latter for use in bouquet odors, artificial fruit flavors, and as an intermediate in the synthesis of dyestuffs, pharmaceuticals, and aromatic chemicals.

Large scale production enables us to offer this Aldehyde at moderate prices, and we solicit inquiries from any one interested in testing, or in developing new uses, for this product.

E. C. KLIPSTEIN & SONS CO.
INCORPORATED
Manufacturers of Synthetic Organic and other Chemicals
Sales Offices:
EMPIRE STATE BUILDING
New York, N. Y.

Virginia Dare Cosmetics

Adah Mae Dare, Detroit, has been granted registration of "Virginia Dare" as a trade-mark for cosmetics, over protest of Virginia Dare Extract Co., Brooklyn, which uses name for wine tonic and beverage flavors.

New Alcohol Formulae

The Treasury Department and the Department of Justice in a joint decision (T. D. 10) announced July 1, modified the formula of C. D. 5, and announced two new formulas for completely denatured alcohol. In a statement made in conjunction with the announcement, J. M. Doran, Commissioner of Industrial Alcohol said:

"Completely denatured alcohol, Formula No. 5, has been improved by substituting for "alcotate," a new petroleum product known as "calorite." The formula has been strengthened, and will be more acceptable commercially by reason of modification of odor. The research staff of the Standard Oil of California has been very helpful in the development of this denaturant.

"Completely denatured alcohol, Formula No. 5-A, introduces a new product, "Pontol," which is a complex mixture of secondary and tertiary iso alcohols with other compounds. They are extremely difficult to remove from alcohol, and afford very effective denaturation. The research staff of the Dupont Ammonia Co. has been instrumental in developing this new material.

"Completely denatured alcohol, Formula No. 10, contains as its basic denaturant a new wood distillation product developed by the staff of the Tennessee-Eastman Co., Kingsport, Tennessee, a wholly owned subsidiary of the Eastman Kodak Company. It is the result of many months of work by the chemists and engineers engaged in wood chemical technology. "Tecsol" is the name of this new material.

"These formulas represent a commercial advance, as well as being adequate to protect the Government's interest. The formulas are non-toxic. They provide broad sources of denaturing materials and are a fine example of coordination of Government and industrial research." With the new formulas it will be required that the alcohol be transported in metal containers with serial numbers embossed on them. Embossing will take the place of stencilling because the stencilled numbers formerly used were often effaced in transit. It is expected that the new numbers and containers will tighten enforcement of the law.

The only cases in which shipments by tank cars will be permitted are when the manufacturer is transferring completely denatured alcohol to an agent without changing the title to the product, or when he is transferring it to himself at a different premise.

Literature

GIVAUDAN BOOKLETS

Givaudan Delawanna, Inc., New York, has published two booklets on perfuming fabrics, describing detailed results of experiments conducted for the company by Dr. Donald A. Laird of Colgate University.

J. T. BAKER

J. T. Baker Chemical Co., Phillipsburg, N. J., is distributing its new catalog, "Baker's Analyzed C. P. Chemicals and Acids." Copies are available upon request.

POLAK & SCHWARZ

Polak & Schwarz, Ltd., Zaandam, Holland, has issued its June-July price list, a 108-page booklet.

MOREL LABORATORIES

Morel Laboratories, Inc., New York, has moved to new and larger quarters at 148 W. 17 st., that city. The company was founded in 1928 by Adele Morel international beauty specialist, with a line of cosmetics sold under her name. The company at present maintains a salon in Southampton, L. I., and retail stores in Paris and London.

Advertising

Industry's Advertising Off

Expenditures for advertising drugs and cosmetics in national magazines and national farm magazines during June amounted to $2,358,817, a decline of 27.2 per cent from the total of $3,239,703 registered for the same month a year ago. National magazines accounted for $2,328,182 of this total, a decline of 27.0 per cent; and national farm magazines accounted for $30,335, a drop of 39.5 per cent. Of the total in national magazines, $1,849,925 was accounted for by cosmetics and $178,557 by medical and proprietary items, according to Dorrance, Sullivan & Co., New York.

The half-year total for national magazines and farm magazines was $15,117,231, a decline of 18.6 per cent from $18,559,398 spent during the first six months of 1931. National magazines carried $14,848,522 of the 1932 expenditure, off 18.6 per cent, and farm magazines carried $268,709, off 18.1 per cent.

Radio broadcasting over national networks continued to gain during May. The expenditure for this medium amounted to $783,024, a gain of 69.1 per cent over the May, 1931 total of $463,074. The radio appropriation for the first five months of the year was $4,425,353, an increase of 94.3 per cent as compared with $2,277,271 for the first five months last year.

Account Changes

Nova, Inc., Chicago, nail polish, to Norman J. Phelps, that city.

Maybelline Co., Chicago, cosmetic , to ditto.

Thymolac Co., Buffalo, to Hampton, Weeks & Marston, Inc., New York.

Health Products Corp., Newark, N. J., Canadian advertising to J. J. Gibbons, Ltd., Montreal.

Kondon Mfg. Co., Minneapolis, catarrhal jelly, to Erwin, Wasey & Co., that city.

Paul Weidenmiller, Inc., Springfield, Mass., cosmetics, to Chas. E. Vautrain Associate , Holyoke, Mass.

Princess Pat, Ltd., Chicago, to Critchfield & Co., that city.

E. R. Squibb & Sons, New York, "Squibb Aspirin," to Soule, Feeley & Richmond, Inc., that city.

Thine Products, New York, cosmetics, to Bermingham, Castleman & Pierce, that city.

Mille Fleurs, Inc., New York, cosmetics, to Hudson Advertising Co., that city.

F. H. Pfunder, Inc., Minneapolis, tablets, to McCord Co., that city.

Garry & Co., New York, hair preparation, to Diener & Dorskind, that city.

Centaur Co., New York, proprietary medicines, foreign advertising to Jordan Advertising Abroad, Inc., that city.

Co-ron Laboratories, Minneapolis, drugs, to Dollenmayer Adv. Agency, that city.

International Vitamin Corp., New York, cod liver oil concentrate, to Stack-Goble Agency, that city.

Garay, Inc., Cleveland, cosmetics, to Seaver-Brinkman-Gerstenberger, Inc., that city.

Baldwin Perfumery Co., Chicago, to M. Glen Miller, that city.

Nusheen, Inc., New York, to Grey Advertising Service, Inc., that city.

Glandular Laboratories, New York, "Helated Cream," to Reimers, Whitehill & Sherman, that city.

Master Barber Products, Ltd., Toronto, shaving cream, to Mitford Advertising, Ltd., that city.

E. R. Squibb & Sons, New York, foreign advertising, to Dorland International, that city.

Mille Fleurs, Inc., New York, cosmetics, to Hudson Advertising Co., that city.

Kells Co., Newburgh, N. Y., and Herbal Flaxolyn Corp., also of that city, both drugs, to Reimers-Whitehill & Sherman, New York.

Pastoxine Distributors, Chicago, drugs, to Wm. H. Rankin Co., that city.

Financial

Industry's Stocks Up Slightly

Prices of common stocks of corporations in the drugs and cosmetics trade finished June only slightly above the low marks recorded on June 1, according to the stock price indexes of the Standard Statistics Co., New York. Drug trade stocks however are still relatively 50 per cent. above the level to which industrial stocks generally have dropped. The indexes of stock prices of drugs and cosmetics companies and of 351 industrial corporations in recent weeks follow:

	Drugs and Cosmetics	*351 Industrials*
June 1	45.0	31.9
8	46.7	33.0
15	51.9	36.0
22	50.0	34.0
29	46.7	32.4
1932 High	88.3	57.2
Low	45.0	31.9
1931 High	133.8	114.7
Low	82.4	51.4

Lentheric Increases Capital

Lentheric, Paris, has increased its capital stock from 1,000,000 to 6,000,000 francs.

Profits and Dividends

BOOTS PURE DRUG CO.

Boots Pure Drug Co., Ltd. reports for year ended March 31: Net profit, £731,-

T.L. BEESWAX

80 Years of Continuous Business in the United States of America

T. L. WHITE BEESWAX

¶ T. L. PURE WHITE BEESWAX, Extra Quality, is prepared from the highest and most costly grade of crude beeswax. It is most carefully selected at its source and again, on arrival at the T. L. factory, examined piece by piece. Doubtful pieces are rejected. It is 100% pure and higher than U.S.P. Standards. ¶ Throughout the process of bleaching, the original characteristics of the high grade crude beeswax are retained, resulting in a product of extraordinary value to the cream manufacturer. The high melting point and character of T. L. PURE WHITE BEESWAX imparts to the product a very high emulsion value. This property enables the cream manufacturer to use less beeswax in the preparation of the cream and with the assurance that the emulsion is permanent. ¶ T. L. WHITE BEESWAX has been the standard of quality for EIGHTY YEARS. Its constant uniformity gives the best results in making cold cream.

PIONEER BRAND

Pure Refined Yellow Beeswax

Extra Quality, 100% PURE and higher than U.S.P. Standard. Made from the same high grade crude beeswax as the T. L. Brand, excepting that it is not bleached white. Because of its natural light yellow color it is especially adapted for lemon creams and like preparations.

WESTERN DISTRIBUTOR

A. C. Drury & Co. 106 East Austin Avenue, Chicago, Illinois

THEODOR LEONHARD WAX CO.

HALEDON INCORPORATED **PATERSON, N.J.**

RESINOX

FOR LUSTROUS BEAUTY

◆ You are sure of the eye-appeal needed for successful modern-day merchandising, when you specify "Made from Resinox" for your molded parts. Resinox means molded parts of quality, of splendid strength, free from surface blemishes, and of exceptional beauty. The more difficult your parts are to mold, the more your molder will appreciate Resinox Quality and the assistance which our technical staff will gladly render him with any problem your parts might offer.

RESINOX CORPORATION

A SUBSIDIARY OF COMMERCIAL SOLVENTS CORPORATION AND CORN PRODUCTS REFINING CO.

230 PARK AVENUE NEW YORK CITY

890, against £722,264 in preceding year; £200,000 transferred to reserve.

COLGATE-PALMOLIVE-PEET

Directors of the Colgate-Palmolive-Peet Company voted to reduce the quarterly dividend on the common stock from 62½ cents a share to 25 cents a share, rather than curtail national advertising of its products. They said it would be the policy of the company to conserve its resources and maintain a liquid position so long as present economic conditions continue. The 62½-cent rate, equivalent to a $2.50 annual basis, had been in effect for two quarters.

DOW CHEMICAL CO.

Dow Chemical Co. has reported a net profit o $2,070,884 for the year ended December 31, 1931, after depreciation, Federal taxes, and other charges. This was equal to $2.95 a common share, after dividend requirements on the 7 per cent. preferred stock. It compared with a net profit of $2,377,200, or $3.41 a common share for 1930.

The report stated that the company's net dollar sales during 1931 declined 7.8 per cent., while carloads shipped decreased 3.9 per cent. and tonnage was 2 per cent. under 1930.

The general balance sheet of the company, as of May 31, 1932, showed current assets of $6,141,511, including $500,787 cash, $1,380,842 in notes and accounts receivable less reserve, and $4,259,882 in inventories. Current liabilities were given as $1,927,066 leaving an indicated net working capital of $4,214,445. Total assets amounted to $23,247,926, which included $577,496 invested in affiliated and other companies, and $16,365,222 in real estate, plant, equipment, and patents, less reserves for depreciation. Surplus amounted to $6,610,378.

LAMBERT CO.

Lambert Co. has declared a quarterly dividend of $1 a share on the common stock and an extra disbursement of $1 a share, both payable July 1 to stock of record June 17. Previously the common stock had received a regular quarterly payment of $2 a share since the first quarter of 1929 and prior to that $5 yearly was paid from the first quarter of 1927.

MEAD JOHNSON OMITS

Mead, Johnson & Co., Evansville, Ind., has omitted the extra dividend which it has been declaring for some time along with the regular quarterly disbursements on its common stock, the last extra payment having been 25 cents a share. The usual quarterly payment of 75 cents a share has been ordered, however, payable July 1 to stock of record June 15.

FRED. STEARNS OMITS

Frederick Stearns & Co., Detroit, omitted the quarterly dividend usually due at this time on the 7 per cent. preferred stock. The last payment was $1.75 a share on March 31.

Obituaries

LEE M. BINGHAM

Lee Mansfield Bingham, a director and secretary of the Purdue Frederick Co., New York, died June 22, aged 54. His home was in Short Hills, N. J., and he had been associated with the company since 1900, his father, George F. Bingham, having been one of the founders.

HARRY HURRY

Harry Hurry, manager of the private formula department, Parke, Davis & Co., Detroit, died at his home in Chicago, June 7.

CHARLES R. FOLEY

Charles R. Foley, one of five brothers long engaged in the manufacture of proprietary medicines in Chicago, died June 25.

CARL H. GREENE

Carl H. Greene, sales executive, Harold F. Ritchie & Co., Inc., New York, died Hudson, N. Y., June 13. He had been with the organization since 1926 and was in direct supervision of the cosmetic division of the company.

KERRO KNOX

Kerro Knox, sales manager, Sharp & Dohme, Philadelphia, died in that city, June 17, aged 46. He was born in Brookfield, Mass., July 19, 1885, and was graduated from Williams College in 1906. He became associated with the H. K. Mulford Co. in that same year and was successively branch manager, export manager and sales director. When the business of H. K. Mulford Co. was acquired by Sharp & Dohme, he continued with the combined organization as director of sales.

CHARLES P. BARTON

Charles P. Barton, president, Robinson Pettet Co., Louisville, wholesale druggist, died July 4, aged 71.

WM. R. ROOT

William R. Root, vice-president, Root Glass Co., Terre Haute, Ind., was instantly killed June 23 when an airplane in which he was a passenger crashed near Farmersburg, Ind.

New Incorporations

Rouen et Cie, cosmetics—Prentice-Hall, 20 Exchange Place, New York City, $10,000 pf, 100 shs. common.

General Research, Inc., Wilmington, Del. laboratories—Corporation Fiscal Co., $250,000.

Gutman's Drug Store, Inc., Metuchen, N. J.—Morris Bloom, Plainfield, $50,000.

Rinzora Products Co., drug store—Gresser, Starr & Walker, 116 John st., Manhattan, $1,000.

Gold Laboratories, druggist business—J. J. Hammer, 151 W. 40th St., Manhattan, 100 shares common.

Nelson Formulae Co., perfumes—J. Spencer, 25 West 43rd St., Manhattan, $20,000.

A. Barris, beauty parlor—M. Z. Bungard, 110 West 40th St., Manhattan, $3,000.

A. C. Barnes Co., Dover, Del., drugs, chemicals—United States Corp., $1,000.

Davijon Corp., cosmetics—Roosevelt & O'Connor, 120 Broadway, Manhattan, 200 shares common.

Little Paris Beauty Parlor—J. Rudd, 545 5th Ave., Manhattan, $2,500.

Corbett-Gard, cellophane products—M. Lubitz, 11 West 42nd St., Manhattan, $20,000.

Amami Distributors, cosmetics—J. J. Egan, 150 Nassau St., Manhattan, $30,000.

Abbamonte Co., drugs—J. A. Boccia, 132 Nassau St., Manhattan, $5,000.

Morotol Co., drugs—S. D. Isaacson, 32 Court St., Brooklyn, $19,000.

Lane Drug Stores, Inc., Wilmington, Del.—Corporation Trust Co., $400,000.

Samet Laboratories, Inc., Wilmington, Del., analytical chemistry and bacteriological laboratory—Franklin L. Mettler, Wilmington, Del., 150 shares common.

Atkins Chemical Co., drugs—J. Frank, 38 Park Row, Manhattan, $5,000.

Mel's Beauty Salon, beauty parlor—H. R. Pollak, 60 Wall St., Manhattan, 200 shares common.

J. & J. Perry's Drug Co., Poses—Katcher & Driesen, 295 Madison Ave., Manhattan, 100 shares common.

Drug and Pharmaceutical Advisory Corp.—Plaut & Davis, 111 John St., Manhattan, 100 shares common.

Viennese Laboratories, druggists—S. F. Gross, 277 Broadway, Manhattan, $20,000.

Stuart Products, drugs—Williams & Wright, Newark, N. J., $25,000.

Zanadu Manufacturing Corp., cosmetics—Weil, Gatshal & Manges, 60 E. 42nd St., Manhattan, 200 shares common.

General Wood Turning Co., drugs—Rubin & Brown, 291 Broadway, Manhattan, $5,000.

Paulette Manufacturing Corp., manufacturing chemists—P. L. Davis, Chrysler, Manhattan, $5,000 pf. 100 shs. common.

Sam Friedfeld, cosmetics, Hempstead—J. Braunstein, 51 Chambers St., Manhattan, $20,000.

John H. Woodbury and The John H. Woodbury Laboratories, Inc., Larchmont, N. Y., toilet articles—Registrar and Transfer Co., $101,000.

Holland Stores, Inc., Phila., Pa., chemicals, oil, toilet articles—Corporation Guarantee & Trust Co., $100,000.

Norbirca Beauty Preparations, cosmetics—Hardin, Hess & Eder, 74 Trinity Pla., Manhattan, 100 shares common.

Jouremile, beauty parlors—Rieger & Albert, 256 Broadway, Manhattan, $5,000.

Andre L. Richard Co., cosmetics—Sherry & Green, 66 Court St., Brooklyn, $50,000.

Myerson's Pharmacy, Inc., Fairview, N. J.—Haber & Schlesinger, Union City, $100,000.

Harvin Products Co., chemicals—Jenks & Rogers, 521 5th Ave., Manhattan, $2,000.

Niagara Falls, Beecham's Pills—White & Case, 14 Wall St., Manhattan, 1,000 shares common.

G. & W. Chemical Co., Trenton, N. J.—John H. Kafes, Trenton, 100 shares common.

Buffalo, Worth's Laboratories, drugs—M. T. Sullivan, Buffalo, 200 shares common.

Franklin Drugs, Inc., Phila., Pa.,—Corporation Guarantee & Trust Co., 250 shares common.

Prescription Products, Drugs—Universal Charter Co., 11 W. 42 St., New York City, 200 shares common.

Gowanus Drug Co.—J. M. Brooks, 1610 Sheepshead Bay Road, Brooklyn, N. Y., 100 shares common.

Forman's Pharmacy, Inc., Jersey City, N. J.—Gross & Gross, Jersey City, $50,000.

Paramount Laboratories, Inc., Provo, Utah drugs.

Gotham Laboratories, chemicals—A. Calitri, 11 Park Place, New York City, 100 shares common.

Lande Disinfectant and Chemical Co.—J. Cohn, 10 East 40 St., New York City, $10,000.

Pharmaceutical Enterprises, druggist business—M. Konowitz, 342 Madison Ave., New York City, 200 shares common.

Singer's Cut-Rate Perfumes and Cosmetics—A. B. Kurtz, 246 W. 59 St., New York City, $20,000.

Schodack—E-Z Laboratories—T. J. P. Cawley, Albany, N. Y., $10,000.

Goldstein's Pharmacy, Inc., Newark, N. J.—Jacob W. Silverman, Newark, N. J., $100,000.

Yeast-N-Milk Corp., Newark, N. J. malted milk, yeast-n-milk—Stickel & Stickel, Newark, N. J., $100,000 pf., 2,500 shares common.

Fifth Avenue Chemists, druggist business—N. Friedman, 233 Broadway, New York City, 100 shares common.

Golding Chemists, druggists—I. E. Marginn, 505 5 Ave., New York City, 100 shares common.

Benetone Products Sales, druggist business—R. C. Addy, 44 Court St., Brooklyn, N. Y., $1,000.

Rochester Foods, Inc., Rochester, N. Y., chewing gum, candy-Corporation Trust Co., 5,000 shares common.

Clinton Pharmacy, Inc., Newark, N. J.—Louis Bondy, Newark, N. J., $50,000.

General Formulas, drugs—C. H. Kelman, 6 East 45 St., New York City, 60 shares common.

Empire Boxboard Corp., cartons—M. L. Krulewitch, 39 Broadway, New York City, 100 shares common.

SUNTAN, TISSUE & COLD CREAMS

Are Easily Prepared With PROTEGIN X

Manufacturers now using an absorption base or lanolin in any of the above creams should lose no time in writing for information about PROTEGIN X. Being an *absolutely odorless* absorption base, it is preferred and used by many well-known manufacturers as a base for their finest creams and ointments.

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1. How much was your loss on return goods last month?
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5. Send us your package to "FILMASEAL" and return to you.

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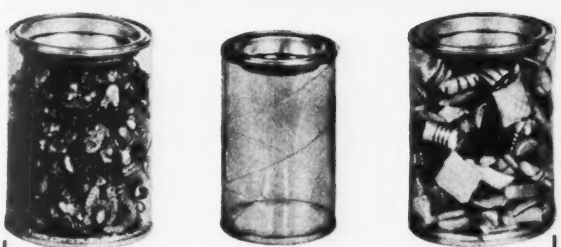

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Here at last is something new and different---a practical clear-vision container with many outstanding features at a moderate cost. These clear vision containers are spirally wound of a strong, tough, durable composition---and they are TRANSPARENT and MOISTUREPROOF. For products whose eye appeal has sales appeal these containers offer almost unlimited possibilities. They can be obtained in any size from ½" to 5" diameter, in any length desired. Write for complete details, samples and cost estimate.

THE CLEVELAND CONTAINER CO.

10627 BEREA ROAD, CLEVELAND, OHIO

Plants: Cleveland, Detroit, Hoboken, Philadelphia

Sales Offices: Pittsburgh, Rochester, Chicago

Cosmetic Tax Facts

(*Continued from page 40*)

EXAMINATION OF BOOKS AND WITNESSES

SECTION 1104 OF THE REVENUE ACT OF 1926, AS AMENDED BY SECTION 618 OF THE REVENUE ACT OF 1928

SEC. 1104. The Commissioner, for the purpose of ascertaining the correctness of any return or for the purpose of making a return where none has been made, is hereby authorized, by any officer or employee of the Bureau of Internal Revenue, including the field service, designated by him for that purpose, to examine any books, papers, records, or memoranda bearing upon the matters required to be included in the return, and may require the attendance of the person rendering the return or of any officer or employee of such person, or the attendance of any other person having knowledge in the premises, and may take his testimony with reference to the matter required by law to be included in such return, with power to administer oaths to such person or persons.

ART. 67. *Returns.*—Every person required to file a return and pay tax, and every person upon whom there is a duty to collect tax under section 625 (b), must make a return, in duplicate, on Form 728 for each calendar month in accordance with the instructions printed on the back of that form. These returns must be under oath and verified before an officer duly authorized to administer oaths. If the amount of the tax is $10 or less, the return may be signed or acknowledged before two witnesses instead of under oath. Such return, accompanied with the tax, must be filed with the collector of the district in which is located the principal place of business of the taxpayer (or if he has no principal place of business in the United States, with the collector at Baltimore, Maryland), on or before the last day of the month following that for which it is made, except where otherwise prescribed under article 70 covering jeopardy assessments.

When the last day of the month in which the return is due falls on Sunday or a legal holiday the return may be filed with the collector of internal revenue, or his authorized representative, on the next secular or business day. A return must be forwarded to the collector for each month whether or not any liability has been incurred for that month. If a manufacturer ceases business the last return should be marked "Final Return."

In the event a vendee, liable for tax under section 625, refuses to pay to the vendor the tax due, the vendor should report to the collector the name and address of such person, the nature of the transaction, the amount involved in the contract, and the date of the payment. Upon receipt of such information the collector will report the item to the Bureau for direct assessment against such person. (See art. 73 for penalties for refusal to pay tax.)

ART. 68. *Payment of taxes.*—As provided in section 626 (b) all taxes are due and payable to the collector of internal revenue, without any assessment by the Commissioner or notice from the collector, at the time fixed for filing the return. If the tax is not paid when due there shall be added as part of the tax interest at the rate of one per cent a month from the time when the tax became due until paid. (See art. 73.)

ART. 69. *Records.*—Every person required by the Act to file a return and pay tax on the sale or use of an article, shall keep on file at his principal place of business, or some other convenient or safe location, accurate records and accounts of all transactions. Manufacturers of taxable articles who are permitted under section 620 to dispose of their products to other manufacturers free of tax must maintain accurate records of all such transactions, including certificates from purchasers certifying to the fact that the products are purchased for further manufacture of taxable articles, with supporting invoices, etc. Evidence with respect to sales for export, or shipment to a possession of the United States, and sales to States or political subdivisions thereof, upon which no tax is due, must also be maintained. (See arts. 17, 18, 74, 75, and 76.)

The records shall contain sufficient information to enable the Commissioner to determine whether the correct amount of tax has been paid. Such records shall at all times be open for inspection by internal-revenue officers, and shall be maintained for a period of at least four years from the date the tax became due or, in the case of tax-free sales, for a period of at least four years from the last day of the month following the month in which the sale was made.

JEOPARDY ASSESSMENT

SECTION 1105 OF THE REVENUE ACT OF 1932

(a) If the Commissioner finds that a person liable for tax (other than income tax) under any provision of the internal-revenue laws designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect such tax unless such proceedings be brought without delay, the Commissioner shall cause notice of such finding to be given such person, together with a demand for an immediate return and immediate payment of such tax, and such tax shall thereupon become immediately due and payable.

(b) If such person (1) is not in default in making any return or paying any tax under the internal-revenue laws, and (2) furnished to the United States, under regulations to be prescribed by the Commissioner with the approval of the Secretary, security approved by the Commissioner that he will duly return and pay the tax to which the Commissioner's finding relates, then such tax shall not be payable prior to the time otherwise fixed for payment.

ART. 70. *Jeopardy assessment.*—Whenever in the opinion of the collector it becomes necessary to protect the interests of the Government by effecting an immediate return and collection of tax, the case should be promptly reported to the Commissioner by telegram or letter. The communication should recite the full name and address of the person involved, the kind and amount of taxes due, the period involved, and any other pertinent facts.

A taxpayer who is not in default in filing returns or in paying any tax under the internal-revenue laws, if threatened with a jeopardy assessment, may procure a postponement until the usual time for the payment of the taxes by depositing with the Commissioner, United States bonds of a par value double the amount of taxes due for the taxable period, or by furnishing such other security as may be approved by the Commissioner.

CREDITS AND REFUNDS

SECTION 3220 OF UNITED STATES REVISED STATUTES, AS AMENDED BY SECTION 619 (b) OF THE REVENUE ACT OF 1928

Except as otherwise provided * * * the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; * * *.

SECTION 3228 (a) OF UNITED STATES REVISED STATUTES, AS AMENDED BY SECTION 619 (c) OF THE REVENUE ACT OF 1928, AND SECTION 1106 (a) OF THE REVENUE ACT OF 1932

All claims for the refunding or crediting of any internal-revenue tax alleged to have been erroneously or illegally assessed or collected, or of any penalty alleged to have been collected without authority, or of any sum alleged to have been excessive or in any manner wrongfully collected must, * * * be presented to the Commissioner of Internal Revenue within four years next after the payment of such tax, penalty, or sum. The amount of the refund * * * shall not exceed the portion of the tax, penalty, or sum paid during the four years immediately preceding the filing of the claim, or if no

(*Continued on page 78*)

Drug Markets

Review of conditions affecting markets and prices of chemicals, aromatics, essential oils, flavors, crude drugs and other raw materials, together with an alphabetical list of market prices.

Section also contains condensed review of patents and abstracts of particular interest to the chemist and those in charge of technical control.

Citric Acid at New Low

With demand for citric acid said to be considerably below normal for this time of year the market continues to be highly competitive as between domestic manufacturers. The past month has seen a further reduction in price of one cent per pound with this material now being offered at 30c per pound in barrels. Powdered is quoted at 30½c per pound in barrels.

Due to the fact that prices are so favorable to buyers leading manufacturers look to a more active movement over the next few weeks. With the drive for business in full swing the competitive factor is particularly noticeable.

The Department of Commerce reports that the United States exports of citrate of lime during the first quarter of 1932 jumped to 2,118,367 pounds ($190,775) compared with 958,314 pounds ($122,504) in the corresponding 1931 quarter. This is almost half the total shipments of 5,043,653 pounds in the calendar year 1931, all of which went to the United Kingdom. No imports of this commodity during 1931 and 1932 have been recorded. Imports of citric acid during the first quarter of 1931 totaled 34,142 pounds, valued at $6,097. Citric acid is also exported but is not separately shown in export statistics.

The total quantity of citric acid shipped from Italy during 1931 was 1,821,200 lbs., compared with 1,821,800 lbs. in 1930 and 2,803,700 lbs. in 1929 and the values were as follows: 1931, 17,374,544 lire; 1930, 28,677,940 lire, and 1929, 46,339,958 lire. The chief countries of destination in 1931 were as follows: Great Britain 689,500 lbs;. France 235,100 lbs.; Spain 147,500 lbs.; Argentina 115,000 lbs.; Germany 106,200 lbs.; and other countries 527,900 lbs.

Citrates Follow Acid

As a result of the recent decline in citric acid, leading makers of potassium citrate and sodium citrate have reduced prices 1c per pound. Potassium citrate U. S. P. in 100 lb. boxes is now offered at 42½c per pound. Sodium citrate U. S. P. X gran. is now quoted at 33½c per pound in 100 pound boxes. Sodium citrate U. S. P. VIII gran. is quoted at 26½c per pound.

New Alcohol Schedule

The new price schedule for completely denatured alcohol formulae number five has been announced effectvie as of July 1 as follows: Prices quoted f. o. b. works.

C. D. A. 5 in drum carloads	.385
5 to 19 drums	.445
1 to 4 drums	.465

These prices are substantially higher but subject to discounts and price allowance as to time of shipment and amount taken. The carload drum price is subject to 1c per gallon allowance when three or more car lots are taken. A discount of five per cent is also allowed on July deliveries and 2½ per cent on August deliveries. Prices are quoted over the balance of the year on this formula but no discounts are granted on deliveries from September to the end of the year.

The schedule of quotations for the other denatured alcohol formulae are unchanged from that in effect the second quarter of the year.

The Treasury and Justice Departments have announced new regulations pertaining to the distribution of industrial alcohol.

Alcohol in quantities of more than five gallons must be sold in metal containers upon which are embossed the serial number of the shipment, while the sale of tank cars or wagons is not permitted.

Transfers of completely denatured alcohol in bulk or tank cars may be made by a producer to a person or concern acting as his agent, where the title does not pass from the producer for transfer to packages for sale to others, such packages to be furnished by the producer.

Emphasis has been placed upon provisions of the national Prohibition Act prohibiting advertising the material for sale without qualifying the words such as "denatured" or "completely denatured"

Elimination of selling denatured alcohol in tank cars resulted from new regulations published by the Industrial Alcohol Bureau providing for distribution in metal drums bearing embossed serial numbers of quantities of more than five gallons.

The regulations were approved by Secretary of the Treasury Mills and Attorney-General Mitchell.

The new system will permit the Industrial Alcohol Bureau to follow through all shipments from the producer to the consumer. Containers must be destroyed after use, officials said, a serial number being good for but one shipment.

Under the old regulations producers were permitted to sell to dealers in tank cars, the dealer transferring the alcohol to drums and stencilling serial numbers onto the drums to meet Treasury requirements.

Three new formulae of completely denatured alcohol have also been developed namely C. D. A. 5, C. D. A. 5A and C. D. A. 10. Changes in denaturing formulae have been made under authorization of the United States Attorney General and the Secretary of the Treasury. The changes were made to strengthen the resulting product, to eliminate odors that were objectionable and to adapt the product to its successful use as a solvent material.

Distillers have been able to point to some increase in the demand for completely denatured alcohol number five since the new schedule of prices went into effect, consumers being rather anxious to take advantage of the special discounts offered. The higher formulae of specially denatured alcohol are marking time with prices steady.

Aloin Still Competitive

Aloin kept its recent competitive tendency although prices have not been shaded from the prevailing levels of from $1.00 to $1.10 per pound. Buying is irregular and covered small requirements only. It is said that the above quoted figures are nominal in that in all probability it was being shaded.

Tartaric Acid Lower

The downward movement in tartaric acid has been extended owing to keen competition. Domestic makers have again reduced prices ½c per pound making the spot quotations from 23c to 23½c per pound. Imported material is also available at about 23c per pound. The decline in imports thus far this year would indicate that this price is not productive of a living profit to importers.

Camphor Demand Up

An improvement in the demand for camphor is noted with both slabs and powder commanding a fair amount of attention. Prices seem more stable after recent declines. Japanese refined slabs are quoted at from 40c to 41c per pound with refined powdered on the same basis. Half oz. tablets are priced at from 49c to 51c per pound.

The Department of Commerce reports on natural camphor production in Taiwan, as follows: In the camphor division budget for the fiscal year beginning April 1, 1932, it is estimated that 3,300,000 pounds of crude camphor, b. b. grade, will be available in Taiwan for sale in foreign markets. Exports of camphor in 1931 from Taiwan, excluding shipments to Japan, totaled 2,098,668 pounds, as compared with 1,441,704 pounds during 1930. Exports to Japan amounted to 126,720 and 316,800 pounds in the above respective years. The United States was the destination of 1,801,272 pounds in 1931 against 1,180,740 pounds in the preceding year.

Prices to be paid in 1932 by the Monopoly Bureau to the Taiwan Camphor Manufacturing Co., as announced April 1, 1932, were said to have been reduced by 12.26 yen per 100 kilos.

Santonin Goes Lower

The competitive condition in santonin continues keen both on spot and in the foreign markets. Local sellers have reduced prices $5.00 per pound during the past month and are now offering at from $80 to $88 per pound as to quantity. Production has been increased sharply throughout the world and the article has been subject to continuous depression in values.

The Department of Commerce reports that it is understood that a British firm in London is producing santonin experimentally from Artemisia growing in Scotland. It is reported to be manufacturing the drug commercially from the botanical imported from Kashmir, British India. While the santonin yields of the Kashmirian Artemisia are said to be lower than that of the Russian, the London producer is operating on a profitable basis, according to trade reports.

Cream of Tartar Down

The competitive condition in cream of tartar continues unchecked. On July 6 leading producers here reduced prices ½c per pound and on July 11 another reduction of ½c per pound was put into effect. Five barrel lots are now offered at 17c per pound and less than five barrel lots at 17¼c per pound. These reductions had generally been expected in view of the recent downward movement in the acid. All recent declines in raw material have been promptly passed along by producers of cream of tartar.

Foreign shippers, because of cost of production abroad, are finding it increasingly difficult to compete with the domestic manufacture. Their sales price is close to cost. The control of the market, therefore, is going more and more into the hands of the American makers.

Mercury Declines Further

The market for mercury is down to the basis of from $56 to $60 per flask. The market lacked support of buyers in a large way with most sales being reported of from one to five flask lots.

It is reported that prevailing low prices have discouraged producers with the result that much of the Far Western production has been shut down. There is, however, still more metal reaching the market than can be readily absorbed. Indications are to the effect that a surplus has been piling up at the mines so that even though production has been considerably slowed up enough metal will be ready for the consuming markets to take care of requirements for at least several months.

Mercurials Prices Hold

New business in mercurials is spotty but makers have failed to alter their quotations despite the lower prices quoted on the raw material. A change in quotations would not come upon the market as a surprise, however, as the decline in quicksilver has been rather drastic.

Bismuth Salts Unchanged

Bismuth metal and salts remained without change during the past month. The market in general has changed little if any from the period last under review. Demand for metal was moderate but price in the leading markets of the world held steady. Manufacturers of salts report that prices were adhered to by all producers.

Cod Liver Oil Sags

Spot quotations on cod liver oil have been reduced to from $15.50 to $17.50 per barrel, the range covering differences in price according to seller, quality and brand.

Prices decidedly in buyers favor have resulted from the low rate of exchange in the foreign market and the large amount of oil produced in the season that has just drawn to a close. There is a little more inquiry in the spot market but in view of the declining market the larger consumers appear content to sit back and await further developemnts in the situation.

According to a report by the Department of Commerce the production of cod liver oil in Norway during the current season up to May 28, 1932, amounted to 2,332,200 gallons, as compared with 1,532,600 gallons during the corresponding period of 1931. The relatively high production together with lessened demand is said to have forced prices to an unusually low level.

Consul General Edward A. Dow, St. Johns, Newfoundland, reports that the outlook for sales of Newfoundland cod liver oil during the 1932 season appears promising, notwithstanding depression in the foreign drug trade and keen competition from Norwegian exporters. The refusal of Newfoundland producers to reduce prices has affected sales in the London market but several American and Canadian firms appear prepared to purchase most of the local production during the coming season. Preparation is being made for the summer fishery which if successful should bring a new supply of oil on the market by the end of July to supplement depleted stocks.

Food Colors Advanced

Manufacturers of certified food colors have announced, as of June 1, new price schedules which are uniformly higher than those recently prevailing. The increases range from 5c to 50c per pound.

Due to the fact that prices previously quoted were very close to cost of production, and in some instances business was done at a loss, it was generally decided among the leading producers that something would have to be done to remedy the situation. A general conference was called, the result of which was the adoption, for the first time, of a uniform price schedule.

Quotations on the items of primary importance are:

	1 Lb. Cans	*5 Lb. Cans*
Amaranth No. 107	$ 2.65	$ 2.55
Brilliant Blue F. C. F.	13.50	13.25
Erythosine No. 517	17.50	17.00
Orange Ind. 85	2.65	2.55
Ponceau 3R No. 56	5.50	5.25
Tartrazine No. 94	2.65	2.55

One of the features of this new schedule is the wide range of prices prevailing on quantities purchased. This range, using amaranth as an example, is from $2.65 for a single pound to $2.00 per pound for 500 pound quantities. The idea put into effect works in this way, that if a consumer places a contract for 500 pounds to be taken over a period of one year, he is billed at the unit price prevailing for the quantity actually shipped him on each order until such time as the contract is completed or at such time as the buyer requests. An adjustment is then made by refund or credit to make the prices actually paid correspond to the total quantity or quantities taken by the buyer at such time.

This idea of refund or rebate was put into the price schedule to eliminate the possibility of buyers placing contracts for

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more than their actual requirements and in that way benefit by the larger unit price.

Menthol Remains Weak

Weakness in menthol continues. During the past month prices have been reduced to the basis of from $2.40 to $2.50 per pound as to quantity purchased. The weakness in this commodity is due to several factors. Importations thus far this year have been very large and demand has been off to such an extent that a surplus is available without buyers showing any interest in the commodity. The decline in Japanese exchange also played a large part in declines here. Prices in Japan have held well so far as the value in Japanese currency is concerned. The Japanese get about six yen per pound. If Japan exchange were at par the price obtained by the Japanese would be roughly $3 per pound. Japanese exchange stands at 27c to the yen and hence the return to Japanese sellers is about $1.62 per pound. It may thus be seen that the decline in menthol prices here has been caused primarily by the depreciation in Japanese exchange.

Natural menthol is for the first time selling below the cost of the synthetic material which is now being quoted at from $2.50 to $2.75 per pound as to quantity. Manufacturers of synthetic menthol are adhering to these quotations as there is so little activity they see no reason for following the declines in the natural product. They also hold the opinion that the low prices at which the Japanese article is being offered will prove but temporary and for that reason they are content to sit back and await further developments.

Glandular Products Reduced

The following glandular substances are lower in price than previously quoted:

Duodenal Substance	$3.75 per pound
Liver Substance (Hepatic)	4.00 per pound
Ovarian Substance, whole	14.50 per pound
Ovarian Residue	11.50 per pound

Contrary to this trend is the increase in price of Pituitary substance, Anterior Lobe, which is now being offered at $24.50 per pound.

It is said that this item has come into increased demand since its value as a hair restorer was shown by research conducted by a professor of the University of Illinois.

Mineral Oil Unchanged

Russian mineral oils continue unchanged after the decline of a month ago. This decline represented an adjustment after the imposition of the duty on these oils two months back. The subject of the four cents per gallon tax on lubricating oils in the new revenue bill is now being given consideration and study by producers of mineral oil. It has not been definitely determined whether this tax will apply to medicinal oils but as they are sometimes brought in under the classification of lubricating oils some factors here are of the opinion that this tax will apply.

Price ranges are as follows:

Russian 80-85 vis	.55	.60 gal.
110-115 vis	.70	.75 "
145-155 vis	.78	.85 "
180-185 vis	.83	.88 "
320-330 vis	.85	.90 "

Domestic oils are without feature a fair volume of business being done. White mineral oil exports continue to advance in volume but decline in value. During the first quarter of 1932 their volume reached 102,527 gallons valued at $47,173, while in the same three months of the previous year the foreign business done was 46,344 gallons at $75,517.

Turtle Oil Supplies

Vice Consul Troy L. Perkins, Ensenada, states through the medium of the Department of Commerce reports that turtle oil is produced at various points on the west coast of Lower California, but originates chiefly from turtles taken in Scammon Lagon of Sebastian Vizcaino Bay. The process of reduction is undertaken at the fishing grounds, the oil at that time being boiled and placed in cans for shipment to the United States. The oil is obtained from the liver and the fatty portions of the turtle, but chiefly from the former. The pure turtle oil has a rather heavy body, is olive-yellow in color and on settling forms a fatty residue on the bottom of the container. The oil is used in manufacture of cosmetics and skin preparations for external use as well as in the making of an oil to be taken internally in the same manner and for much the same purpose as cod liver oil.

Cantharides Demand Off

The demand for cantharides has dropped off. Due to an extreme scarcity of the Russian grades in particular the price over the past several months has gone up sharply. Buyers, however, seem to have covered their requirements fairly well on the way up and this has, to a certain extent, relieved the pressure toward still higher levels. However, prices are still very firm the Russian variety being offered at from $1.60 to $2.00 per pound in cases. Chinese in cases are at from 80c to 85c per pound and it is from these stocks that most of the present business is being done.

Elm Bark Demand Slight

The demand for elm bark is in a very small way. It must be said, however, that with the collection season now well under way prices on spot are free from any suggestion of shading. Should the present small demand continue prices at the end of the collection season will undoubtedly be effected but as yet this tendency is not in evidence.

Gum Arabic Steady

Official quotations on gum arabic remain unchanged at 6¼c per pound for amber sorts although it is reported that in some quarters 6c per pound could be done. It should be noted, however, that some dealers have refused to meet the lower quotations and would rather turn down the business than book same at below 6¼c per pound. Demand even at these very low prices has been such that buyers with firm orders for sizable quantities are in a very desirable position.

Boxall & Co. report exports of gum acacia for April 1932 totaled 1,356 tons, compared with 2,365 tons in April 1931. Total exports for the period January-April 1932 were 7,491 tons, compared with 9,908 tons for the same period of 1931. The largest takers of this gum were:

	1931 Jan.-Apr. Total tons	*1932 Jan.-Apr. Total tons*
Great Britain	2,574	1,798
U. S. A.	1,762	988
France	1,091	1,130
Germany	1,042	812

Ginseng Imports

The Department of Commerce reports that substantial quantities of ginseng equivalent to one-eighth of our exports are imported into the United States each year apparently to supplement production of the United States which does not seem adequate to supply export orders. Total imports of this crude drug amounted to 18,475 pounds valued at $137,553 in 1929 contrasted with 29,980 pounds valued at $162,976 received in 1930 and 18,413 pounds worth $76,426 taken in 1931. Over 90 per cent of the trade is furnished normally by Canada, 18,259 pounds—$75,566 being credited to that source in 1931.

Agar Price Steadier

Price declines in agar agar seem to have run their course. The sharp declines that have characterized this commodity over the past several months has now resulted in a steadier position for this item. While demand has not been very active dealers have managed to hold quotations free from further change. Number 1 in bales is quoted at from 65c to 66c per pound and number 2 at from 60c to 61c per pound.

Cinchona Production

The production of cinchona bark for the entire Netherland India during 1932 is estimated at 10,185 metric tons, divided 8,200 metric tons and 1,985 metric tons between Java and Outer Provinces, respectively. During the first two months of 1932, a total of 1,438 metric tons was produced. (Office of Trade Commissioner, Batavia.)

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Gum Tragacanth Holds

Although demand for gum tragacanth has not improved much, sellers have managed to hold the market free from further declines. This has tended to create more confidence in the market although it remains to be seen whether this will have any effect on buyers who are still, to a great extent, holding off. It must be noted, however, the past declines have run a considerable way and a resistance toward further reductions in the primary market have been set up.

Gum Gamboge Lower

Gum gamboge is lower in the spot market. Cases are offered at 60c per pound with the powdered variety selling at 65c. Competition has kept the market unsettled and rendered the future trend subject to change when firm orders were in sight.

Carnauba Wax Firm

Carnauba wax is in a firm position reflecting conditions in the replacement market. Shippers in Brazil continue to hold out for higher prices and are not inclined to accept bids. As new crop is some months off this firm tendency is expected to continue. As stocks on spot are conservative it is said that the spot market has not reflected to the full extent the position taken abroad. Number 1 wax is offered at from 21c to 23c per pound.

Vanilla Beans Steadier

A more optimistic attitude is noted among importers and dealers of vanilla beans with the recent improvement in demand. Consumption is still below normal but there has been a seasonable pickup resulting in a fairly good movement into consuming channels. The declines reported a month ago seem, for the time being at least, to have run their course.

The Mexican market remains steady without many offerings being made and it must be said without much interest being displayed on the part of importers. It is the opinion among some local dealers that the Mexicans are still too high in their asking prices especially in view of declines on spot not so far back.

Bourbon beans continue low and unchanged both here and abroad.

Tonka Beans Weak

The market situation on tonka beans is reported as still being in favor of buyers. Only an occasional inquiry is reaching the market. Prices for Angostura in cases range from $1.40 to $1.50 per pound.

Pyrethrum Position Stronger

A good demand for pyrethrum flowers has reduced stocks here materially in spite of the fact that imports have been on the upward trend so far this year. Holders of Dalmation flowers report stocks below normal for the time of year. Prices are firm in all respects.

United States imports of pyrethrum during the first four months of 1932 amounted to 4,571,076 pounds valued at $520,782, exceeding in quantity and almost equaling in value imports during the entire year 1931 totaling 4,521,143 pounds valued at $522,103. Receipts during this current January to April period represent a gain of 275 per cent in quantity over the corresponding period of 1931 and were 27 per cent and 40 per cent larger respectively than imports in these months of 1930 and 1929. Comparative figures are presented below:

	Pounds	*Value*
1931 first 4 months.....	1,220,565	$132,095
1930 " " "	3,583,017	654,665
1929 " " "	3,274,402	929,272

Japan supplied the bulk of American requirements during the first four months of 1932, 4,119,190 pounds valued at $475,806 being received from that source compared with 229,076 pounds valued at $21,552 from Italy and 222,810 pounds worth $23,424 from Yugoslavia.

Japan Wax Weaker

Weaker undertones developed in Japan wax principally in view of the limited quantities going into consuming quarters. With interest at low ebb prices were subject to shading from official schedules but not actual price reductions have been made from published lists. The replacement situation favors such a development in view of the low rate of exchange existing in Japan.

Arnica Flowers Easy

Little interest is displayed in arnica flowers. Recent declines have failed to bring out any improvement in activity. Spot quotations are on the basis of from 8c to 9c per pound with indications that fractionally better could be done with an order for a sizable amount. Some factors feel, however, that the downward movement has about run its course in view of current replacement costs.

Prickley Ash Shaded

Prickley ash berries are easier on spot at from 20c to 21c per pound. Due to lower replacement costs sellers on spot desired to reduce stocks.

Kamala Weaker

Kamala is weaker, with latest sales being reported at from 23c to 28c per pound as to quantity. Very little business is passing in this item even at current prices which are considered very low.

Gum Mastic Declines

Gum mastic is lower in the spot market at from 36½c to 37c per pound. Trade is quite dull. Sellers seem more anxious to move stocks than had been the case some weeks back when prices firmed up.

Clove Oil Steady

Clove oil seems to be holding its own under rather quiet conditions. Raw material has turned slightly firmer and active but fundamentally the situation remains unchanged. A tendency to buy as needed prevailed. Prices of U. S. P. oil in cans range from 90c to 95c per pound.

Peppermint Oil Uncertain

Considerable interest in the essential oil market is centered around the prospects for the new peppermint oil crop. Various reports are current concerning crop possibilities but it is still too early to definitely judge the trend the market will take.

Undoubtedly the very low prices that have prevailed now for some time will have a tendency to lower production. Some early estimates place the new crop at surprisingly low figures. Carryover from the previous year is high.

Stocks now held in the primary market are said to be in firm hands. This is being born out of the fact that recent offerings have been on the basis of a 10c per pound advance.

The spot market continues unchanged in price with natural oil quoted from $1.35 to $1.45 per pound. Under the circumstances demand for oil both from consumers and on the part of dealers is at low ebb most being content to await further developments before making commitments.

Tansy Oil Remains Low

With oil tansy continuing at low price levels, reports of curtailment in crop are current. It was said that unless prices showed improvement growers would not be disposed to risk the uncertainty of tansy production. Oil is now selling at less than production costs. Spot market quotations remain unchanged at from $1.90 to $2.05 per pound.

Oil Cassia Declines

During the past month oil cassia redistilled declined 2c per pound now being offered on spot at from 93c to 98c per pound. A weak undertone is said to prevail at these levels with prices subject to shading.

Recent cables from China, however, reflect a steady market there. Ample quantities of oil are available for shipment to this country but no price weakness is noted. The spot market position is attributed to the few scattered sales recorded.

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Spearmint Oil Quiet

Only a few scattered inquiries are reaching the market for spearmint. Although prices are very low the market presents a weak undertone. Buyers have been holding off in view of the fact that new crop oil will soon be offered with the possibility that it will be marketed at lower prices. In view of the low spot prices, namely from $1.00 to $1.05 per pound, there has been some tendency on the part of both dealers and primary market shippers to resist the tendency toward further declines. Whether they will be successful will be known shortly when the new crop oil is quoted.

Oil Pennyroyal Firm

Oil pennyroyal is in a very firm position and shows a tendency to advance further. Stocks of domestic oil in the hands of dealers is reported small, and in firm hands. With the principal consuming season at hand and new crop not arriving until late Fall there is usually a pinch at this time that is generally expected. Higher prices in the early summer therefore are not unusual. New crop prospects are still very uncertain and until that uncertainty is removed high prices are likely to continue.

Citronella Firm

Ceylon citronella oil is firm on the spot market due to recent receipts of higher cables from the primary market. Cables show a higher tendency to the amount of 2c per pound. A fairly active demand is shown in the spot market mainly for the account of the insecticide trade. No changes in price, however, have been recorded here.

No new crop oil is available by primary shippers as yet. The season has been unduly delayed by excessive rains that began early and lasted longer than usual. The future price trend will depend to a great extent upon the availability of new crop oil for shipment.

Exports of Java citronella oil during the month of February 1932 have amounted to 78 tons. Monthly export figures for 1932 in 1,000 kgs. net weight are as follows: January 57, February 78, March 71, April 88, May 66, totaling 360. The estimate for the entire year is put at approximately 850.

Wormwood Movement Slight

Only small quantities of wormwood oil are moving into consuming channels mostly for the account of small buyers. Full market prices are being obtained, however, as past declines have placed this commodity on the low side. Due to low prices a normal output for this year is not expected. The limited number of really large buyers of this item are expected to be taken care of.

Cinnamon Leaf Oil Demand

The Department of Commerce reports that cinnamon leaf oil came into prominence in Ceylon export trade during the period 1921 to 1924. Its high eugenol content created a substantial foreign demand for the oil in competition with clove oils. However, the use of the leaves long employed as a natural fertilizer for the cinnamon plants resulted in curtailment of quill yields and when the spice market was active and cinnamon prices were good during 1927, 1928, and 1929, smaller quantities of the leaves were employed for oil production. However, a marked increase in output and overseas demand was apparent in 1930 and 1931. The following table shows the upward trend of this trade in recent years.

	Pounds	*Value*
1928	36,397	$43,392
1929	39,037	49,742
1930	88,661	107,668
1931	128,710	136,400

The United States took 10,380 pounds of the oil in 1928, 12,884 pounds in 1929, 54,448 pounds in 1930, and 81,008 pounds in 1931. Ceylon's essential oil trade, is discussed in detail in a circular recently published by this Division which is available to qualified American firms upon request.

Croton Oil Dull

Croton oil is in very light demand with somewhat lower quotations prevailing on the spot market. Prices range from $2.50 to $2.75 per pound. Most consumers have been supplied with oil during the recent declines leaving the market in a dull way.

Anise Oil Shaded

Current prices on oil anise are subject to shading as a result of lower cables coming out of China. Schedule of quotations on U. S. P. oil are from 33c to 35c per pound with technical oil quoted at from 31c to 33c per pound. Interest is but routine.

Cade Oil Low

Cade oil is said to be about as low on spot as replacement costs will permit. Hence no change whatever in this regard has been noted during the past month. Buyers required but jobbing quantities so that total volume of sales remain low and less than normal.

Oil Cananga Down

Demand for oil cananga was slowed down considerably during the past month. Rectified oil is being offered at from $1.85 to $1.95 per pound and these prices are said to be such that no disposition has been shown to compete for business at below these figures.

Lime Oil Firm

With the lime oil consumption well under way the price structure was one of firmness in most respects. While demand was not up to expectations for the season the replacement market ideas were firm and created a like tendency on spot. A wide quality range for distilled oil is still in evidence with prices ranging from $6.75 to $8.00 per pound. Lime oil shipments from Jamaica during the first quarter of this year were said to be but 10 per cent of the exports during the 1931 period.

Bergot Oil Dull

A nominal interest was shown in oil bergamot during the past month. Dealers stocks were reported ample for current undertakings and they therefore showed little interest in import parcels. Prices, however, remain unchanged and without feature on the basis of from $1.90 to $2.10 per pound.

Lemon Oil Remains Easy

Seasonable consumption of lemon oil is noted. Buyers have, for the most part been buying as required. Prices remain without new feature both here and in the primary market.

California producers of oil announce that effective as of July 15 the free deal put into effect some time ago will be withdrawn. This free deal was to have extended to October 31 but a considerable amount of oil was booked and it was stated that the campaign for new users of domestic oil has been very satisfactory.

Bois de Rose Higher

Further advances feature the market for Bois de rose. Cayenne in tins is up to from $1.85 to $2.00 per pound as to quantity with Brazillian oil offered at from 85c to 90c per pound. Stocks here are very small and practically no offerings are coming out of the primary market.

These high prices have been reached in spite of the absence of a normal consumer request. Brazillian exchange also added to the strength in this commodity.

Oil Geranium Quiet

The market for geranium was quiet for the most part last month. The position still continues on the strong side developed at the time the Bourbon crop was considerably reduced by storms in the growing regions. Caution in the matter of quantities sold still seemed to be the rule because of replacement conditions.

The Bourbon oil is now offered at from $4.30 to $4.85 per pound. These prices are slightly under prevailing quotations a month ago but this is due entirely to the fact that the African oil was lower priced, the reduction being in the nature of an equalization gesture.

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Conditions in Grasse

By O. C. Zilisch

WEATHER conditions up to the present writing have been exceptionally poor throughout France, even worse than last year from certain points of view. Snow has been falling in one or two regions of France, and Paris hotels have again turned on the heat. Naturally, all of this has had an effect upon the crops throughout France. Even the Cote d'Azur, where the weather is usually better than anywhere else, has suffered severely from the adverse weather conditions. Exceptionally poor weather has been the rule during the latter part of May and the first part of June, with the result that there is a general slowing up all along the line in the Grasse region.

The May rose, while in bloom, has been retarded some, although the delay does not really harm very much, due to the situation existing in the region, as the trade knows from previous reports. Practically all of Provence, the section par excellence for perfume and aromatic plants of all kinds, has felt the crisis keenly. Everywhere one goes at the present time there is seen the increase in cultures for the green grocer trade. Take along the road from Cannes to Grasse, now so well served by motor buses. Instead of seeing, as one did several years ago, cultures destined for the distilling perfumer, one notices artichokes, lettuce, and particularly vines that bear excellent table grapes, these latter bringing fancy prices in centers like Paris, Berlin, London, despite the closed door policy England has adopted. At least these grapes bring in some sort of revenue, whereas the rose this year will not pay expenses any more than it did last year for the grower.

Roses Neglected

One of the most striking things to be noticed at the present time is the neglect to which the rose plantations have been subjected, except, of course, in the case of the plantations owned and controlled by the large distillers. These are in excellent shape, due to the possibility of the distilling perfumer for pulling out of this situation more easily, comparatively speaking, than the grower. Rose plantations of the individual growers in a number of instances are filled with weeds and only here and there can one see a woman or a child gathering the roses. The usual hustle and bustle is not there. Why, because such hustle and bustle does not pay. Practically everyone who talks about the crisis mentions the fact that he has to work five or six times harder than ever before, to earn much less. So, say some, why go to all this trouble, and then not be able to pay expenses even. The trade will recall that last year at this time the situation was already becoming acute, and the growers of May roses, one of the most important cultures in the Grasse region, were highly disappointed to receive so low a price for their flowers, namely 2 francs (8 cents) and less, depending upon circumstances. In fact, some of the growers last year were paid as little as 1 franc 25 centimes per kilo (5 cents), according to current statement. The average paid last year was, perhaps, 1 franc 50 centimes (6 cents) per kilogram, delivered to the distillers. That this price is too low no one denied, and above all the distilling perfumer, who, in many instances, is the one badly hit by such a decided drop in price, as will be explained in the distillers' point of view below, as given officially this year.

An idea of just what has happened to the rose in the Grasse region, insofar as the grower is concerned, can be gained from the fact that in 1929, only three years ago, the growers were paid 5 francs (20 cents) per kilogram for their flowers. This price was thought low at the time by some of the growers, but in view of what has happened since it can now be seen that this price was an excellent one. In 1930 the price paid was 3 francs 50 centimes (14 cents) per kilo, generally speaking. In 1931 the price dropped, as the trade remembers, to as low as 1 franc 25 centimes (5 cents) per kilogram, for "free" flowers.

Price Can Go No Lower

Quite naturally, this year the price for the May rose can not go any lower, without causing actual hardship to everyone concerned. Among the distilling perfumers this situation is looked upon with grave concern, although this is scorned at by the growers, and the distillers express their opinion that they sincerely wish to see the price for flowers in the Grasse region take on a healthy aspect, in order to keep the district intact. There are always two sides to every question, and these two sides have been very frankly expressed this year, namely the side taken by the grower and that advanced by the distilling perfumer.

"Customers driven away from the distilling perfumers and the products of the Grasse region, on account of their excessive prices, were not brought back by the price of 10 francs (40 cents) paid in 1930. Which only goes to demonstrate that the buyer of raw materials is the actual arbiter in the matter of what price is to be paid for a yield, and that the industrialist, as well as the grower, is powerless to impose his will in the matter.

"And despite this, the growers in 1931, refused to allow for the establishment of a market price for the flower that had been dictated by the experience of the two preceding years.

"As for the price of 1 franc 75 centimes (7 cents), proposed this year by the cooperated "Nerolium," and accepted in principle by the industrialists, although very reasonable in itself, does not appear, at this writing, to permit of absorbing the entire yield either.

"Are the industrialists, in view of the absolute incertitude regarding the world market, supposed to immobilize once more large sums to be placed into stocks that are destined to decrease in value, if necessity dictates, to their great disadvantage as well as that of the growers?

Profits Lost

"Our industry locally has lost in three years of crisis the profits of several years, during which the industry made money through the large inflow of orders, and this also applies to the growers, who made money during this time.

"It is necessary at this time of crisis to see how indispensable it is that a sane view be taken of the floral situation in the Grasse region, and to take into account the fact that the buyer of essential oils and various other raw materials is the controlling factor, in fact rules the market. In reality, and despite all of the efforts of the industrialists, the law of supply and demand is in effect, asserting its rights rigorously. Furthermore, the insolvency of many buyers, customers, has thrown both the grower and the industrialist alike into serious difficulty. Neither side is responsible for circumstances that have been brought about by a crisis without precedent, and which weigh heavily upon all concerned. Only an economic equilibrium for the entire world can bring back normal conditions for everyone."

The orange flower is, however, not the only flower to suffer, points out one important authority in the region, and those in possession of rose plantations insist upon having their say. Take for instance in the Colle-sur-Loup commune, where the May rose represents the larger part of the revenue for the entire district. Here things are reported as being extremely bad, and a very strong appeal is made to Deputy Dreyfus for help.

Those in control at Colle-sur-Loup explain the situation this way. Last year, the managers of the cooperative in that district announced a contract passed with two distilling perfumers of Grasse. According to the terms of this contract, the cooperative was to deliver 90,000 kilograms of roses, at the minimum price of 3 francs per kilogram (12 cents.) Rumors of the world crisis already taking

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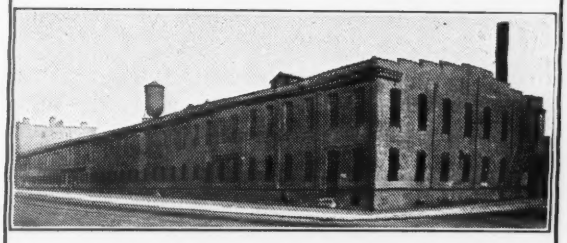

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their effect, the grower accepted this price with satisfaction, seeing no possibility of earning anything much, but at least covering bare expenses for the required upkeep of rose plantations.

Now the distilling perfumers, hit by the crisis, say that they can not meet the terms of the contract, and the price has been reduced to 2 francs 25 centimes (9 cents) per kilo, for growers under contract. They announce at the same time that the "free" (without contract) flowers will be paid at 1 franc 25 centimes (5 cents) or thereabouts.

The prospect of a long and costly lawsuit loomed, with a distinct inferiority complex developing in view of the strength of the distillers concerned, and the result was that the growers, greatly in need of money, acceded to the wishes of the distilling perfumers, not, however, without expressing their opinion strongly in a pretty stormy session.

The floral cultures of the Grasse region have for many years furnished to this section of Provence the large part of its revenue. Along came the crisis, the depression, closed foreign markets, or sluggish at best, with the result that the Grasse region has felt things even more keenly than other districts in France. This situation was brought to the attention of Mr. Louis-Dreyfus, representing the Cannes district in the Chamber of Deputies, and pressure was brought to bear, as reported in DRUG MARKETS some time ago, for aid through the government. The appeal is now becoming stronger than ever, with the result that everything possible is being done to bring aid of some sort to those who have been placed in so bad a position by the depression among the growers of floral cultures.

Orange Flower Hit

Another culture that has been hard hit is the orange flower, as the trade knows. Vallauris, not far from Cannes, is one of the large centers for this culture, and the growers of orange trees in that district are getting closer together than ever, in order to protect themselves against what appears to be ruin, if the conditions existing continue over some time still.

According to the growers in the Vallauris region, 1932 will stand out as a very bad year and be remembered for some time. Even the weather, it is pointed out, seems to have taken great joy in spoiling things generally for the growers of orange trees this year. In fact, many of the growers say that it would have been much better to gather not a single flower this season, as by doing so they simply aggravated the deficit. Some of the people who are fairer than others on the question point out that the lack of union among the growers is responsible for more of the damage done than the crisis itself. However that may be, the spokesmen reiterate that all the growers want is to earn a fair living from the orange trees, and in this they feel that something must be done very soon in order to save the situation from becoming worse than it is.

An appeal is being made to the orange tree growers to unionize, get together, for the good of all, as has been done so successfully in the region by the grape growers. The cooperative "Nerolium" is already a great factor in this movement, but many of the free growers are still on the outside, which makes the situation a very strained one.

Up to the present time the distilling perfumers of the Grasse region have kept from expressing any open opinion on the situation, but this year they have come out in the public prints through their organizations, namely Parfumeurs-Distillateurs de Grasse et des Alpes-Maritimes, and the Syndicat des Parfumeurs-Distillateurs de Golfe-Juan-Vallauris, and they have done so conjointly. Their statement is highly interesting, and is, in substance, as follows:

"The industrialists have always kept from entering into the polemics based upon information more or less open to question during the various floral yields. This information is frequently given for the purpose of showing the industrialists of the region in an unfavorable light, whereas certain very grave reasons are at the bottom of the entire situation, dependent wholly upon circumstances existing at the present time.

"This year, however, the industrialists of the region think it useful for all concerned to express the following:

"When the needs of the industrialists' clientele created during the past years a good flow of orders, these same industrialists, as everyone knows, acceded in large measure to the requests of the growers.

"Also in view of the world crisis, and this year this applies more than ever, it would be wholly unjust to place upon one side only the blame for prices paid, particularly in the case of the orange flower. This culture, carefully studied in connection with representatives of the growers, had suffered only on account of the economic circumstances governing at the present time, and not as a result of manoeuvres tending to exploit the growers. Just how bad the present crisis is, the industrialists know only too well, due to the agonizing difficulties met with.

"All floral cultures are hit by the crisis, but the orange flower especially, for the following reasons:

"The price of 20 francs (80 cents) demanded in 1929 by the growers who has escaped the freezing weather of 1928-29 was much too high. This price made all transactions between distilling perfumer and his customers impossible to carry out. Only several privileged growers reaped any benefit from this situation, taking an immediate profit, a condition which later on turned against the production centers and local industries.

Bavarian Peppermint

The Department of Commerce states that Bavarian farmers began a fairly extensive cultivation this year of peppermint on the so-called Erdinger (moss) plain of the Bavarian Highlands. Construction of a peppermint oil extraction plant on the spot is now in progress. It expects to hire about 30 workers during the harvest and has guaranteed delivery to an essential oil factor in Dresden. If the first crop and quality warrant further expansion, several thousand acres may be adapted to peppermint cultivation.

Acreage and yields of peppermint in Chosen (Korea) expanded during 1931. The number of acres under cultivation totaled 640, as compared with 466 in 1930, 221 in 1929, 170 in 1928, and 83 in 1927. Yields aggregated 2,247,000 pounds as against 1,118,000, 938,000, 762,000 and 233,000 in the above respective years.

Synthetic menthol is unchanged in price at $2.60 per pound. This is but five cents per pound below the cost of the natural material. Due to this fact, sellers of synthetic menthol report that very little business is being done. They feel reluctant to reduce prices further as levels are now close to costs on this product. The attitude is to sit tight and await developments.

Psyllium Seed Dull

Psyllium seed is in a particularly dull period at present. Demand in all quarters has fallen off to a great extent. As a result lower prices are noted on all grades. French black seed is freely offered at from 18c to 22c per pound with the blond seed generally selling at from 7c to 9c per pound with reports that as low as 6c has been done in a round way for sizable quantities.

Most interest in the market seems to center around the new crop prospects on French seed. Early reports received in the market from various sources indicated that the French crop would now be large but late indications from abroad are to the effect that this year's crop would exceed the yield of last year's sowing. A good acreage was planted and as the weather has been favorable a large harvest is expected.

Chamomiles Easier

An easier tendency has developed in Hungarian chamomile flowers. A small demand and a fair size spot holdings resulted in sales at as low as 12½c per pound. Official price schedules, however, were on the basis of from 13c to 14c per pound.

Most interest appears to be centered upon new crop prospects. Some factors are of the opinion that new crop prices will be more favorable than a year ago.

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Cosmetic Tax Facts

(*Continued from page 64*)

claim was filed, then during the four years immediately preceding the allowance of the refund.

ART. 71. *Credits and refunds.*—A credit against tax under Title IV or a refund may be allowed or made to a manufacturer in the amount of any tax under Title IV which has been paid by any person with respect to the sale of any article (other than a tire or inner tube) purchased and used by such manufacturer as material in the manufacture or production of, or as a component part of, an article with respect to which tax under title IV has been paid, or which has been sold free of tax by virtue of section 620, relating to sales for further manufacture. (See art. 7.) The claim for credit or refund must be supported by evidence showing (1) the person who paid to the United States the tax for which credit or refund is claimed, (2) the date of payment, (3) the amount of such tax, and (4) the fact that the article was so used.

In the case of a readjustment of price by reason of the return or repossession of an article or a covering or container, or by a bona fide discount, rebate, or allowance, the manufacturer who paid the tax based upon the original price may file a claim for refund or take credit against the tax due upon any subsequent monthly return in the amount of that part of the tax proportionate to the part of the sale price which is refunded or credited to the purchaser. In no case shall such a refund or credit be allowed to the taxpayer in connection with an article or a covering or container sold prior to June 21, 1932. The refund or credit of the tax shall be allowed only if a sworn statement is furnished that the readjustment of the price in question has actually been made. (See art. 13.)

No claim for refund or credit shall be allowed in connection with a discount, rebate, or allowance unless the taxpayer submits a sworn statement showing that such discount, rebate, or allowance was actually granted. (See art. 13.)

If any person overpays the tax due with one monthly return, he may either file a claim for refund on Form 843 or take credit for the overpayment against the tax due with any subsequent monthly return. In all cases (except those referred to in section 621 (a), discussed under the preceding paragraphs of this article) where a person overpays tax, no credit or refund shall be allowed, whether in pursuance of a court decision or otherwise, unless the taxpayer files a sworn statement explaining satisfactorily the rason for claiming the credit or refund and establishing (1) that he has not included the tax in the price of the article with respect to which it was imposed, or collected the amount of tax from the vendee, or (2) that he has either repaid the amount of the tax to the ultimate purchaser of the article or has secured the written consent of such ultimate purchaser to the allowance of the credit or refund. In the latter case the written consent of the ultimate purchaser must accompany the sworn statement filed with the credit or refund claim. The statement supporting the credit or refund claim must also show whether any previous claim for credit or refund covering the amount involved, or any part thereof, has been filed with the collector or Commissioner.

A complete and detailed record of all overpayments must be kept by the taxpayer for a period of at least four years from the date a credit is taken or refund claimed.

PENALTIES AND INTEREST

SECTION 626 (b) OF THE REVENUE ACT OF 1932

* * * If the tax is not paid when due, there shall be added as part of the tax rate at the rate of one per centum a month from the time when the tax became due until paid.

SECTION 627 OF THE REVENUE ACT OF 1932

All provisions of law (including penalties) applicable in respect of the taxes imposed by section 600 of the Revenue Act of 1926, shall in so far as applicable and not inconsistent with this Act, be applicable in respect of the taxes imposed by this title.

SEC. 3176. * * * In case of any failure to make and file a return or list within the time prescribed by law, or prescribed by the Commissioner of Internal Revenue or the collector in pursuance of law, the Commissioner shall add to the tax 25 per centum of its amount, except that when a return is filed after such time and it is shown that the failure to file it was due to a reasonable cause and not to wilful neglect, no such addition shall be made to the tax. In case a false or fraudulent return or list is wilfully made, the Commissioner shall add to the tax 50 per centum of its amount.

ART. 73. *Penalties and interest.*—Every person on whom there rests a duty to file a monthly return on Form 728 who fails to file such return, and to pay over the tax due thereon, during the month which follows that for which such return should be made, is subject to certain penalties and interest. A mere failure to file the return within the following month causes to accrue under section 3176 of the Revised Statutes, as amended, a penalty of 25 per cent of the amount of the tax. Failure to pay to the collector during the month which follows that for which such return should be made, all taxes due under that return, causes to accrue under section 626 (b) of the Revenue Act of 1932, interest at one per cent a month from the time when the tax became due until assessed, or until paid prior to assessment. The due date of the tax for the purpose of computing interest is the last day of the month within which the return should have been filed and the tax paid.

Where assessment is made of tax, 25 per cent penalty, or interest, and payment is not made within ten days after the date of issuance of Form 17 (First Notice and Demand), based on assessment approved by the Commissioner, there will accrue under section 3181, Revised Statutes, a five per cent penalty and interest at the rate of one per cent per month computed upon the entire assessment from ten days after issuance of Form 17 until date of payment. Where assessment is settled by partial payments, interest is computed from the expiration of the first 10-day notice through the date of first payment, and from the next succeeding day to the date of the next payment, until the assessment is paid in full.

If a claim for abatement is filed with the collector within ten days after the date of the issuance of the first notice and demand, the five per cent penalty does not attach. If the assessment is not paid within ten days after the receipt of notice of rejection of the claim, the five per cent penalty applies. The filing of the claim does not stay the collection of interest, which continues to run for the full period that intervenes between the date of expiration of the first notice and demand and the date of payment.

If a false or fraudulent return be willfully made, the penalty under section 3176 of the Revised Statutes is 50 per cent of the total tax due for the entire period involved, *including any tax previously paid.*

Under section 1114 of the Revenue Act of 1926 any person who willfully fails to pay or collect any tax due, file return, or keep records, or who attempts in any manner to evade or defeat the tax, is subject to a fine of $10,000 or imprisonment, or both, with costs of prosecution, and is also liable to a penalty equal to the amount of the tax not collected or paid. These penalties apply to an officer or employee who, as such officer or employee, is under a duty to perform the act in respect of which the violation occurs, as well as to a person who fails or refuses to perform any of the duties imposed by the Act, i. e., pay the tax, make return, keep records, supply information, etc.

EXPORTS, AND SHIPMENTS TO U. S. POSSESSIONS

ART. 74. *Sales for export.*—In order to be exempt from tax it is necessary that two conditions be met, (1) that the article be sold for export, and (2) that it be exported in due course.

An article will be regarded as having been sold for export if the manufacturer has in his possession at the time that title passes or at the time of shipment (whichever is prior), (a) a written order or contract of sale showing that the manufacturer is to ship the article direct to a foreign destination or (b), where

(*Continued on page 90*)

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Patents

UNITED STATES PATENTS

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Pure Bacterial Culture Spawn

Comparatively pure culture of mushroom spawn is obtained by treating sterile horse manure or like material with culture of bacteria obtained from mushrooms amd with mushroom spores. There is produced thereby a profuse mycelial development of the mushroom. William R. E. Andrews, Philadelphia, Pa. U. S. Patent No. 1,830,631, filed March 13, 1930.

Magnesium Oxide Tablets

Magnesia tablets or wafers are made by heating condensed precipitated milk of magnesia at temperature and for a time merely sufficient to produce complete dehydration. Resulting magnesia is granulated with alcohol and magnesia is mixed with a binder. Mass is compressed into tablets. Frank Corssley, assignor, Milnesia Laboratories Inc., Cleveland, O. U. S. Patent No. 1,831,409, filed November 20, 1925.

Manufacture of Mineral Oil

Highly purified petroleum product is obtained by preliminarily heating of a petroleum oil of substantially higher boiling point than desired product with hydrogen at high pressure and temperature. Hydrogenated product has viscosity of medicinal oils. Oil is treated for removal of remaining impurities to produce product substantially free from coloring matters, taste and odor. Frank A. Howard, Elizabeth, N. J., assignor, Standard Oil Development Co. U. S. Patent No. 1,851 580, filed March 21, 1928.

Disinfectant and Preserving Agent

Disinfectant and preserving agent crystallizes from benzene in large crystals, melting at 111° to 115° C. It can be obtained as by-product in manufacture of thymol from metacresol. Fritz Guenther, Karl Vierling and Wilhelm Pungs, Ludwigshafen-on-the-Rhine, Germany, assignors, Winthrop Chemical Co., Inc., New York. U. S. Patent No. 1,851,007, filed April 30, 1927.

Disinfectant

New disinfectant and antiseptic is made in solution for dissolving mucusm pus and dirt. Solution contains soluble sulphocyanates and small quantity of alkaline concentration that pH does not exceed 10. Otto Gerngross, Berlin-Charlottenburg, Germany, and Karl Ruelke, Berlin-Grunewald, Germany, assignors, Kali Chemie A. G., Berlin, Germany. U. S. Patent No. 1,823,095, filed October 19, 1928.

Emanation Seed

New type of radio-active product comes in form of metal seed containing radium emanation and carrying on its outer surface agar-agar to eliminate secondary beta radiation. Armando Cervi, New York, assignor, Radium Emanation Corp., New York. U. S. Patent No. 1,823,239, filed January 16, 1926.

Glycollic Acid Esters

Esters of glycollic acid are therapeutically important. In making these products, a dry alkaline salt of monochloroacetic acid free from water of crystallization is heated with an aliphatic alcohol in absence of esterifying agent. Wolfgang Buelow, Ludwigshafen-on-the-Rhine, Germany, assignor, I.G. Farbenindustrie A. D., Frankfurt-am-Main, Germany. U. S. Patent No. 1,823,528, filed September 10, 1929.

Specific Antigen Coctoimmunogen

Method of preparing an antigen from bacterial substance which has an inherent tendency of impeding action of antigen, includes acts of providing suspension of such bacterial substance and subjecting suspension to action of agent capable of preventing this inherent tendency. Action of antibodies is thereby facilitated, as well as that of compliments and leucocytes. Bacterial substance is kind responding to action of aforementioned agent. Ryuzo Torikata, Osaka, Japan. U. S. Patent No. 1,833,384, filed July 29, 1922.

Making Calcium Formate

Solid calcium formate is made by reaction of calcium hydroxide and carbon monoxide under super-atmospheric pressure and at 140° to 180° C. Reaction products are caused to react, while they are intensively admixed, within a calcium formate solution, which is saturated in calcium formate. Solid salt is separated and remaining solution again used as starting liquid. Emil Leuscher, Basel, Switzerland, assignor, Firm, Lonza Elektrizitaetswerke und Chemische Fabriken, A. G., Basel, Switzerland. U. S. Patent No. 1,833,865, filed December 17, 1928.

Theobromine from Natural Products

Theobromine is extracted from natural products with calcium hydroxide in excess and water. Ground initial material is thoroughly moistened with aqueous liquor without addition of solid substance containing alkaline earth oxides. Sticky pasty mass formed is mixed with pulverized lime. Mixture is stirred with water in quantity required for extraction. Dilute extract is separated from residues and extract is treated to obtain theobromine. Frank Seitz, Hamburg, Germany, assignor, Form C. H. Boehringer Sohn, Nieder-Ingelheim-on-the-Rhine, Germany. U. S. Patent No. 1,833,597, filed July 23, 1929.

Active Substances From Hypophysis Glands

New process for obtaining extracts, containing active substances of posterior and anterior lobe of hypophysis consists in treating whole hypophysis at 1° 70° C. with agents causing hydrolysis of hypophysis. Then albumen degradation products are precipitated from reaction product by neutralization of hydrolyzing agent. Carl L. Lautenschaleger, Frankfort-on-the-Main, Willy Ludwig, Frankfort-on-the-Main, Hochst and Otto Schaumann, Wiesbaden, Germany, assignors, Winthrop Chemical Co., Inc., New York. U. S. Patent No. 1,860,469, filed February 1, 1929.

Masking Cream

Product contains 6 oz. of glycerin, 8 oz. of water by measure, 32 oz. of whiting, ½ oz. of salt and ½ oz. of ochre by weight. Edward J. Ryan, St. Louis, assignor two-fifths, Frank J. Kuna and one-fifth Henry I. Lorang. U. S. Patent No. 1,861,165, filed September 19, 1931.

Pelargonic Aldehyde

This substance is made by heating salt of sebacic acid to 300° and 450° C. in hydrogen atmosphere. Alphons O. Jaeger, Mount Lebanon and Lloyd C. Daniels, Crafton, Pa., assignors, The Selden Co., Pittsburgh, Pa. U. S. Patent No. 1,849,-834, filed May 1, 1929.

Preserving Ether

Method for storing ether consists in subjecting this ether to action of an aqueous solution of any oxidizing substance and strong alkali. Samuel Palkin, Washington, D. C. and Howard R. Watkins Somerset, Md. U. S. Patent No. 1,849,-635, filed May 21, 1928.

Tube For Tooth Paste

Special closing device is provided for tooth paste tube at discharge neck. There is a cap which has a greater diameter than neck of tube provided with guide recesses. A ball, with arms extending through recesses in cap, is secured to neck of tube. Arms of ball are provided with resilient projections to engage top of cap in closed

position. Cap is adapted to be moved past the projection to clear neck of tube. Willoughby N. Offley, Charlottesville, Va. U. S. Patent No. 1.849,586, filed May 26, 1930.

BRITISH PATENTS

Organic Bromine Derivatives

Brominated unsaturated acids are made from natural fat or corresponding unsaturated fatty acid.

Products are treated with bromine to convert them into bromine additive compounds without substitution. Hydrobromic acid is removed and ester groups simultaneously hydrolyzed by potassium hydroxide in ethyl alcohol. The bromine is not hydrolyzed to hydroxyl. Suitable starting materials are olive oil, ground-nut oil, linseed oil, poppy oil, rapeseed oil and cod liver oil. S. Herrmann and Pharmaceutische Serke "Norgine" A. G., Austria. B. P. No. 364,391, filed February 16, 1930.

Barbituric Acid Drugs

New drugs of the barbituric acid type are anhydrous alkali metal salts of 5:5-dialkylbarbituric acids. A purified 5-alkyl (C_2 to C_8)-5-ethyl- or -allyl-barbituric acid in alcoholic suspension or solution is treated with a carbonate-free alkali (sodium hydroxide or sodium ethylate). Solution is evaporated in vacuum to give stable anhydrous salt.

Preparation of sodium 5-ethyl-5-iso-amylbarbiturate is described. E. Lilly & Co. B. P. No. 364,041, filed June 21, 1930.

Hormone Pharmaceuticals

Process for preparation of liquids containing active principles or hormones from parathyroid glands. Glands are extracted with acid-containing liquid, such as sulphuric acid in water and alcohol, of suitable pH. Extract is neutralized or made slightly alkaline, set aside to complete precipitation and filtered. Filtrate is concentrated and adjusted to pH of 4.6 to 5.0 and allowed to clarify with or without addition of ethyl alcohol, and liquid is separated. Glands may first be extracted with fat solvent and extract treated with acid liquid, or mixture of fat solvent and acid may be used for first extraction. Residual glands after main extraction are treated with acid again or with fat solvent and/or finally treated with dilute alkali. Precipitated, insoluble materials can be redissolved in dilute alkali and extracts treated as above. Allen & Hanburys Ltd., N. Evers, C. J. Eastland and J. H. Thompson. B. P. No. 366,910, filed November 10, 1930.

Product from Tumorous Tissue

Fresh tumorous tissue is pressed and extracted with water or solution of sodium chloride at 0° C. or less. Extract is evaporated. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. B. P. No. 366,503, filed October 29, 1930.

Medicament for Tuberculosis

Gelatin is dissolved in physiological saline solution which is made slightly alkaline with sodium hydroxide and, after autoclaving and filtering, dilute solution of acriflavine or other flavine antiseptic in normal salt solution is added. Solution is suitable for injection in treatment of tuberculosis and other conditions of thorax. R. A. and J. Hunter, England. B. P. No. 366,623, filed November 18, 1930.

Obtaining Hormones

Aqueous liquids containing sexual hormones, are concentrated and saturated with one or more soluble alkali, alkaline earth, magnesium or ammonium salts and precipitate is separated, washed and purified by extraction with anhydrous organic solvents. If hormone of anterior lobe of pituitary gland is also present, this may be removed with aqueous organic solvent and then sex hormone is extracted with anhydrous solvent. Society for Chemical Industry in Balse, Basle, Switzerland. B. P. No. 368,928, file January 30, 1931.

Acridine Derivatives

Process is for manufacture of acridine derivatives possessing therapeutic properties. A reactive 10-substituent in acridines having in 2-position hydrogen, halogen, alkyl, or alkoxyl, and in 7-position halogen or alkyl, is replaced by an alkyl- or aryl-amino group carrying a basic substituent. A large number of derivatives are described, including many 7-chloro-2-methoxy-acridines and several 10-epsilon-diethylamino-beta-amyl aminoacridines. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. B. P. No. 363,392, filed June 18, 1930.

Soluble Cinchona Alkaloids

Mixtures of a cinchona alkaloid salt and sarcosine anhydride are compressed into tablets which readily disintegrate and dissolve in water. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. B. P. No. 363,001, filed September 17, 1930.

Organic Arsenic Compounds

Para-aminobenzene-arsinic acid is condensed with an aliphatic dicarboxylic acid (one molecule) or its ester, etc. Product is converted into an amide by interaction with ammonia or a primary or secondary amine. Products from arsanilic acid and succinic anhydride, with phenylamine, methylamine, ethylamine, ammonia, dimethylamine, piperidine; acid chlorides from ethyl acid-malonate, with ammonia, methylamine, ethylamine, dimethylamine, phenylamine; acid chloride from ethyl acid-glutarate, with methylamine, etc. are described. E. Walton. B. P. No. 362,852, filed September 3, 1930.

Preparations for the Skin

Skin of warm blooded animals is extracted with fat solvent and extract is evaporated. Product obtained is incorporated with suitable vehicle and emulsion. Societe Anonyme Tokalon. B. P. No. 365,004, filed June 8, 1931.

Wound Treating Materials

Silk is treated with aqueous solution of alcohol containing iodine. Iodides of alkali or alkaline earth metals may or may not be added to solution. Silk is used for dressing wounds. Association de Productores de Yodo de Chile. B. P. No. 364,273, filed November 25, 1930.

Local Anaesthetics

New local anaesthetics are alkamine esters of aromatic acids. Amino alcohols $CH_2(OH)CRR^1.CH_2NH_2$ are converted into their benzoic or nitrobenzoic esters, which produce surface as well as regional anaesthesia. In the above formula, R stands for alkyl group and R^1 for alkyl or hydrogen. Beta-diethylamino-alpha-alpha-dimethylpropyl alcohol (b. p. 80° to 81° C. at 10 mm.) obtained by reduction of the aldehyde (b. p. 175° to 177° C.) from isopropylaldehyde, diethylamine hydrochloride, and formaldehyde, gives a benzoate hydrochloride (m. p. 131° to 132° C.) paranitrobenzoate hydrochloride (m. p. 160° C.) and para-aminobenzoate hydrochloride (m. p. 195° to 196° C.) Esters of the dimethylamino-alcohol (b. p. 166° to 168° C.) benzoate hydrochloride (m. p. 153° C.; paranitrobenzoate hydrochloride (m. p. 180° C.) para-aminobenzoate (m. p. 79° to 80° C.) are also described. C. Mannich. B. P. No. 361,493, filed September 25, 1930.

Arsenobenzene Compounds

Soluble asymmetrical arseno compounds are obtained by usual methods from components containing an acetic or (in case of benziminazole derivatives) a glycollic acid group, and one or more amino groups, primary amino groups being finally acetylated or caused to react with formaldehyde-sodium bisulphite or glycide. Amongst the examples are 4-acetamido-1-phenyl-2:3-dimethylpyrazolone-para-arsinic acid reduced with 2-carboxymethoxy-1-methylbenziminazole-5-arsinic acid, 5-carboxy-methoxy-toulene-2-arsinic acid with 3-acetamido-4-hydroxybenzene-1-arsinic acid, etc. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. B. P. No. 360,957, filed August 12, 1930.

Silver Salt of Amino-Sulphonated Castor Oil

Dried silver salt of sulphonated castor oil is treated under pressure with ethylene-

(*Continued on page 83*)

Abstracts

Volumetric Determination Quinine

Study has been made of variety of methods for determination of quinine in pharmaceuticals. Method finally recommended is to extract alkaloid from alkaline solution with chloroform. An aliquot portion of extract is titrated, after dilution with 95% alcohol, with 0.2 normal hydrochloric acid using lacmoid as indicator. Endpoint is determined by colorimetric comparison with standard adjusted to pH of 4.9 to 5.0. D. Jatrides and G. Thomis, Journal Pharm. Chim., volume 15, 1932, pages 230 to 242.

Machine Lemon Oil

"Alcohol-index," which is ratio of alcohol to citral, is 1.6 to 2.6 for ordinary terpeneless concentrates and 2.9 to 4.1 for machine pressed concentrates. Rapid method for determination of index, which is based on solubility of salicylic acid in constituents of these oils, is described. Results obtained by application of Grignard's reagent for determination of alcohols according to Kohler, Stone and Fuson is given. A. H. Bennett and D. J. Tarbert, Annali Chim. Appl., 1932, volume 22, pages 32 to 44.

Salvarsan Reactions

Study has been made of several salvarsan preparations. Details are given of color reactions of myo-, neo-, and sulphoxyl-salvarsan, neoiacol (sodium diaminodihydroxy-arsenobenzene-methyl enesulphoxylate), and revival (sodium diaminodihydroxy-arsenobenzene-methylsulphoxylate) with Gaebel's and Abelin's reactions. Their behaviour with following reagents (oxidizing agents) was also studied: iron chloride, hydrogen peroxide, chloroamine-hydrochloric acid, potassium chlorate-hydrochloric acid, potassium dichromate-sulphuric acid, and potassium dichromate alone. L. Ekkert. Pharm. Zentral., 1932, volume 73, pages 197 to 200.

Philonin Salves

Philonin is copper salt of iodo-ortho-oxyquinolin-sulphonic acid. Salves made with this product also contain silver sulphide, boric acid, Peru balsam and irradiated cholesterin. Salves have strong and deep chemical-antiseptic action. Presence of irradiated cholesterin in salve prevents development of pathogenic bacteria. Salves are used for ulcers, benign ulcers and malignant ulcers; also infected skin wounds, eczemas, carbuncles, frost bite, etc. Dr. Schubert. Aerztliche Rundschau, 1932, page 115.

Rheuma-Sensit

This is mixture of superfatted soft potash soap with salicylic acid, menthol camphor, eucalyptus oil and oil of turpentine. Preparation does not irritate skin and is effective in chest pains, in tuberculosis, chronic bronchitis, rheumatic troubles, disorders of lymphatic glands and respiratory system. J. Misgeld. Aertzliche Rundschau, 1932, page 89.

Alkaloids in Solanaceae Drugs

Article describes method for determination of alkaloids in Solanaceae drugs and Coco leaves and in Ephedra. Ten grams of drug are macerated for one-half hour with frequent shaking with 100 grams of ether and seven grams of 10% ammonia, and filtered. Residue is washed with few cc. of water; further five cc. are added to filtrate and whole is shaken vigorously. After keeping, 60 grams of the clear ether solution are evaporated, and residue, after weighing, is dissolved in 10cc. of ether, 25cc. of hydrochloric acid (0.25%) are added, and mixture is shaken and ether distilled off. After cooling, weight of liquid is brought to 30 grams by addition of 1% hydrochloric acid and, after shaking with one-half gram of talc, is filtered. Twenty-five grams of filtrate mixed with eight drops of 10% ammonia are extracted with 20, 15, and 10cc. of chloroform (two minutes each extraction), the combined extracts are filtered, and filtrate is evaporated. Residue is dissolved in ten cc. of ethyl alcohol and 25cc. of water and titrated with tenth normal hydrochloric acid, using methyl orange as indicator. Then number of cc. of tenth normal hydrochloric acid multiplied by 0.578 is equal to percentage of hyoscyamine. Method is recommended for Solanaceae drugs, and modifications for determination of alkaloids in Folia Coca, F. Jaborandi and Rhizoma Gelsemii are described. Emulsion formation is minimized, and time shortened. Modification of Krishna and Ghose method for determination of ephedrine in ephredra, in which extraction is conducted with ethyl alcohol alone, is described. W. Peyer and F. Gstirner. Pharm. Zeitung, volume 76, pages 1440 to 1442.

Properties and Preparations of Citral

Citral is an olefinic terpene aldehyde related to geraniol, citronellal and linalool. Occurrence of citral in various plants is discussed. Attention is called to fact that aldehydic nature of citral and particular two double bonds in the molecule make it sensitive to external and chemical influences. Heat, light and oxygen of the air affect it easily and it resinifies on long standing. Acid media cause chemical changes, partial polymerization partial conversion into cyclic compounds. Citral is also sensitive to alkalies and metals. Iron and zinc have a strong polymerizing action on it. Pure tin and aluminum do not affect it, but copper has some action on it. Details are given of action of sodium bisulphite on citral from standpoint of purification. Technical preparation of citral also receives considerable attention. Dr. I. Herold. Deutsche Parfuemerie Zeitung, 1932, pages 201-203.

Detection of Anaesthesine

A little of anaesthesine is dissolved in two cc. of water, a few drops, five to 10, of hydrochloric acid are added and solution is treated with two to three cc. of chlorine water. White precipitate is formed becoming orange red on agitation. Same precipitate forms on addition of ½ cc. of one to five solution of $CaOCl_2$ to hydrochloric acid solution of anaesthesine. These reactions are valuable in detection and estimation of anaesthesine. Gyula Miko.

Preparation for Scalp Eczema

Following composition is recommended for dry seborrhoeic eczema of scalp: oil of cade 30 min., sulphur 15 gr., salicyclic acid 10 gr., soft paraffin two drm. and coconut oil to make up to one ounce. Ointment is applied at night. Dowling. Practitioner, 1932, volume 3, page 133.

Making Suppositories

To obtain rapid action of medicament on body, aqueous solution or trituration of medicament in form of closed phase must be brought into action in emulsified system in intestines. Medicament is suspended or dissolved in water and is administered in dispersed phase as suppository for treatment of localized conditions. Technical preparation of aqueous solutions with cocoa butter in form of emulsion may be effectively carried out with suitable emulsifying agents. E. Schroff. Pharmazeutische Zeitung, volume 76, pages 1239ff.

Sulphur in Ichthamol

Ichtamol is ammonium ichthyolsulphonate. The inorganic sulphate is determined by precipitating organic matter from aqueous solution with cupric chloride. Precipitate is filtered and sulphate is precipitated as barium sulphate. Organic sulphur contained in ammonium ichthyolsulphonate is determined by mixing with anhydrous sodium carbonate, fusing with crystalline cupric nitrate and treatment with concentrated hydrochloric acid. This is followed by extraction with water to yield filtrate from which sulphate is precipitated in form of barium sulphate. N. L. Allfort, Quarterly Journal of Pharmacy, volume 4, pages 566 to 569.

Alkaloid in Dry Belladonna Extract

Study concerned with influence of indifferent powders on alkaloid determination in dry belladonna extract. Reliable results are obtained by following method: three to five grams of dry extract are treated with 10 to 15 cc. of water at 100° C. Extract is cooled, shaken with 150 cc. of ether and five cc. of 10 cc. aqueous ammonia for 15 minutes. Then one gram of gum tragacanth is added and mixture

shaken. One hundred cc. of ether extract are filtered off and evaporated. Five cc. of ether are added and again distilled off. This is twice repeated and residue, dissolved in 15 cc. of neutral ether, is washed into separator with five cc. more of ether. Thirty cc. of hundredth normal hydrochloric acid are added and, after shaking for two to three minutes, acid layer is separated. Residue is then washed two to three times with 20 cc. of water and combined filtered aqueous extracted were made up to 100 cc. An aliquot portion was titrated with hundredth normal sodium borate. J. Perelmann. Pharm. Zentr., 1932, 115-53.

Cyclamal in Fine Perfumes

New product for compounding perfume compositions is cyclamal. It has odor of Alpine violet and possesses fixative properties. It blends well. It can be used in compounding rose perfumes, new mown hay compositions, etc. Grade of this product can also be used for perfuming soaps. Details are given of proportions used. H. Schumacher. Seifen-Fachblatt, volume 4, 1932, pages 77 to 78.

How Vitamins are Formed

Spectroscopic investigations were made with a large quartz monochromator. Absorption spectrum of substance was studied and then it was irradiated with an intense beam of light of similar wave length to that of an absorption band. When applied to suitable pro-vitamin, monochromatic irradiation with light of correct wave length produces maximum yields of vitamin. On other hand, when destruction by irradiation of biological activity of vitamin is effected by elimination of absorption band, activity can be linked up conclusively with presence of band. Experiments were carried out on beta-carotene. Biological tests were made on irradiated solution. It is believed that they will show photo chemical transformation of carotene into vitamin A. It was found that conversion of ergosterol into calciferol by irradiation was rendered difficult by the overlapping of their absorption bands, since five narrow bands of ergosterol are almost covered by wide calciferol band of shorter wave length. F. P. Bowden and C. P. Snow. The Chemical Trade Journal and Chemical Engineer, 1932, page 501.

Analysis of Barbituric Compounds

Tenth normal solution of cupric chloride and half normal solution of potassium acetate in 95% alcohol are prepared. One part of first solution and four parts of second are diluted with 10 parts of 95% alcohol. Filter after two hours. Lilac color is immediately produced and thereafter lilac crystals, when this reagent is mixed with equal volume of 2% solution of phenolbarbital in alcohol. Color is more bluish and crystals form only after one day with ½% solution of phenolbarbital. When concentration of phenolbarbital is 0.1%, reaction is not clear. Reagent is hard to keep. This condition may be alleviated by addition of few drops of pyridin. Better reagent is a saturated solution of copper acetate, which is soluble in all organic solvents except petroleum ether. Barbituric acid compound does not react with reagent until few drops of pyridin are added, whereupon a lilac color is formed. Excess of pyridin should be avoided. Impurities do not disturb reaction. B. Jonsson. Svensk Farm. Tidsskr.

Examination of Amyl Nitrite

Measurement of volume of nitrogen liberated by reduction with hydriodic affords fairly accurate method of analysis if allowance is made for vaporization point of mixture after reaction (plus or minus 50 mm. 25° C.) Argentometric method is quicker but less accurate, since chlorides may be formed by interaction of concentrated nitric acid and potassium chlorate used. J. C. Krantz and C. J. Carr. Pharm. Weekblad, 1932. 101-105.

PATENTS

(*Continued from page 81*)

diamine. The clear, reddish brown, liquid product is miscible with water in all proportions, and is suitable for pharmaceutical use. W. T. Winckler, assignor, Von Winckler Laboratories Inc. B. P. No. 1,809,770, filed June 11, 1930.

GERMAN PATENTS

Active Medicinal Agents and Vaccines

Bacteria belonging to groups of baccilus subtilis, bacillus mesentericus or to mycoides group, are allowed to grow on cultures of such bacteria, for which medicinal agent and the vaccine are specifics. Cultures obtained in usual manner, are worked up into vaccines and medicinal agents according to common method. Wilhelm Lenz, Wiesbaden, Germany, assignor, Kalle & Co., A. G., Biebrich am Rhein, Germany. G. P. No. 525,184, filed February 6, 1923.

Ovarial Substances

Solutions of active ovarial substances are prepared either free from or containing very little cholesterin. Crude extracts are treated with purifying or solvent agents, (ethers) and esters of low molecular weight alcohols. Dr. W. Ludwig, Frankfurt-am-Main-Hoechst, Germany, assignor, I. G. Farbenindustrie A. G. G. P. No. 527,153, filed October 16, 1926.

Pyracridon

Anthranilic acid is treated with 2-halogen-pyridines at 150° to 160° C. Compounds are valuable starting points in manufacture of pharmaceutical chemicals. Dr. Curt Raeth, Leverkusen, assignor, I. G. Farbenindustrie A. G., Frankfurt-am-Rhein, Germany. G. P. No. 522,272, filed September 30, 1928.

Chloro-3-Butanol-1 and its Esters

Hydrochloric acid gas is allowed to act on 1:3-butyleneglycol-1-ester, in certin instances with addition of water-absorbing and combining substances. Esters formed are saponified. Compounds are employed in manufacture of pharmaceuticals. Dr. Max Heyse, Frankfurt-am-Main-Hoechst, Germany, assignor, I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. G. P. No. 524,135, filed April 24, 1929.

New Anaesthetics

These are alkylamino esters of monoalkyloxyaminobenzoic acid made by converting mono-ester derivatives of nitro- or aminobenzoic acids or their derivatives into corresponding ether derivatives of alkylamino-esters of amibobenzoic acids. Dr. Walter Schoeller, Berlin-Charlottenburg and Dr. Hans Georg Allardt, Berlin-Reinickendorf, Germany, assignors, Schering-Kahlbaum A. G., Berlin, Germany. G. P. No. 522,061, filed August 11, 1928.

Basic Esters of Phenyl-quinolin-carboxylic Acids

Products are anaesthetics obtained by treating 2-phenylquinolin-4-carboxylic acid with di-ethylaminoethanol in presence of sulphuric acid. Johanna Wolffenstein, Berlin-Dahlem, Germany. G. P. No. 520,155, filed July 8, 1926.

Physiological-Active Products from Ovaries

Process for production of physiologically active substances from ovaries and placenta in aqueous state from alcoholic extracts of these organs. After alcohol has been removed from extracts, products in aqueous solution are treated with metallic compounds having property of precipitating albumenous substances. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. G. P. No. 546,118, filed April 4, 1926.

Activation of Animal and Vegetable Proteases

Oxygen containing substances are used as activators for activation of animal and vegetable proteases. These oxygenated compounds contain sulphur in bi-valent or tetra-valent form. Thus thio-acids and their salts as such or in admixture with each other or with other activating agents can be used. I. G. Farbenindustrie A.G., Frankfurt-am-Main, Germany. G. P. No. 546,145, filed January 22, 1930.

Stable Hempseed Extracts

Process for production of hempseed extracts containing edestin and which are stable at boiling point consists in ex-

(*Continued on page 95*)

NYQ

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Acetphenetidin, 225 lb bbls..lb.	1.25	1.30
ACID, Acetylsalicylic, 225 lb ....bbls.	.75	.80
Agaric, 1 oz vials.....oz	...	3.50
Arsenous, USP, 220 lb bbls lb.	...	.18
Benzoic, USP, 100 lb bbls.lb.	.50	.55
Boric, 300 lb bbls.....lb.	.07	.08
Cacodylic, 5 lb. bot.....lb.	...	8.00
Camphoric, USP, VIII 1 lb bot.....lb.	4.82	4.82
Carbolic, USP, crys 112 lb tins.....lb.	.17	.18
Cinnamic, 5 lb cans.....lb.	3.25	3.50
Citric, USP, crys 230 lb bbl .....lb.	...	.30
USP, crys imp. 112 lb keg .....lb.	.34	.36
USP, powd 200 lb bbl...lb.	...	.31½
Gallic, USP, 150 lb bbls..lb.	...	.74
Glycerophosphoric, 25% 1 lb bot.....lb.	1.40	1.75
Hydriodic, USP, 10% 5 lb bot.....lb.	...	.70
Hydrobromic, USP, 40% 155 lb. cbys.....lb.	...	.55
Hypophosphorous, USP, 30% .....lb.		
5 gal demis.....lb.	...	.85
Lactic, USP, VIII 100 lb cbys lb.....	.48	.50
USP, X 100 lb cbys.....lb.	.50	.52
Phenylcinchonic.....lb.	...	3.25
Phosphoric, USP, Syr 70 lb drs.....lb.	.14	.15
Pyrogallic, crys 5 lb cans...lb.	1.30	1.40
Resublimed, 5 lb cans...lb.	1.60	1.70
Salicylic, USP, 100 lb bbls.lb.	.40	.45
Stearic, double pressed, bags .....lb.	.08	.08½
Triple pressed, bags,....lb.	.10¾	.11¼
Succinic, 100 lb bbls.....lb.	...	1.35
Sulfurous, USP, 6% 100 lb cbys.....lb.	.05	.06
Tannic, USP, fluffy 50 lb bbls. .....lb.	.90	.93
Powd 200 lb bbls.....lb.	.80	.85
Tartaric, USP, 300 lb bbls.lb	.23	.23½
Aconitine, Alk, crys 1 oz vials .....oz.	...	30.00
Amorphous, 1 oz vials...oz.	...	20.00
Adeps Lanae, hyd 350 lb bbls lb.	.13	.15
Anhydrous, 350 lb bbls....lb.	.14	.16
Agaricin, 1 oz vis incl.....oz.	...	2.32
ALCOHOL, Benzyl, 5 lb bot lb. F. O. B. Works.....	1.20	1.35
Ethyl, USP, 190 pf 50 gal bbls.....gal.	...	2.535
Grain U. S. P. bbls....gal.	...	2.585
Pure tax free drums...gal.		
Ethyl.....	...	.445
Grain.....	...	.495
Denatured, (drums included) add 5c for bbls.		
No. 1 spec.....gal.	.335	.415
No. 5 comp.....gal.	.385	.465
23 a, spec.....gal.	.37	.49
39 b, spec.....gal.	.395	.515
40 m. spec .....gal.	.34	.46
Isopropyl refd 98-99% drs. incl.....gal.	.55	.60
Phenylethyl, 1 lb bot.....lb.	4.30	4.50
Aloin, USP, 100 lb cases....lb.	1.00	1.10
Aluminum Acetotartrate kegs .....lb.	...	1.60
Amidipyrine, 10 lb boxes....lb.	4.00	4.10
AMMONIUM, Acetate 100 lb kegs.....lb.	.38	.40
Benzoate, USP, 1 lb bot...lb.	...	1.27
Borate, 10 lb bot.....lb.	...	.35
Bromide, USP, 450 lb bbls.lb.	.35	.36
Carb, USP, lump 150 lb kegs .....lb.	...	.11
USP, powd 150 lb kegs..lb.	...	.12
Citrate, 100 lb kegs.....lb.	.90	1.30
Ichthyolate, as to brand..lb.	4.00	4.50
Iodide, USP, 25 lb jars...lb.	...	5.20
Phosphate, dibasic 250 lb bbls .....lb.	.48	.50
Salicylate, USP, 100 lb kegs .....lb.	1.15	1.20
Valerate, USP, 25 lb jars...lb.	2.75	2.90
Amylene Hydrate, 1 lb bot..lb.	...	7.10
Antipyrine, USP, 100 lb cans.lb.	2.00	2.50
Apomorphine Hydrochloride, ¼ oz. vials.....oz.	22.60	22.70
Arecoline Hydrobrom, 1 oz vials .....oz.	5.25	5.35
Aspidospermine Amorphous.oz.	...	15.00
Atropine Alk, USP, 1 oz. vials .....oz.	6.50	7.00
Methyl bromide, 1 oz vials.oz.	...	25.00
Sulfate, 5 oz cans.....oz.	...	2.50
Single ounce.....oz.	...	3.00
Barbital, 1 lb. bot.....lb.	3.50	3.85
Barium Iodide, 5 lb box.....lb.	...	5.15
Sulfate, X-ray diagn bbls..lb.	.09½	.10
BAY RUM Porto Rico, 45 gal. bbls.....gal.	.75	.80
Domestic syn. 50 gal bbl..gal.	.70	.75
St. Thomas, 50 gal bbls...gal.	.80	.90
Benzonaphthol, 5 lb boxes...lb.	2.50	2.60
Benzoyl Cholride, 500 lb dr..lb.	1.00	1.05
Benzyl Benzoate, Medicinal FFC.....lb.	1.20	1.40
Chloride Redis, 160 lb cby.lb.	.30	.35
Formate, 1 lb bot.....lb.	3.25	3.50
Succinate, 160 lb cby.....lb.	...	2.25
BISMUTH, metal 100 lb cases .....lb.	...	.90
Ammon. Citrate, USP, 5 lb cans.....lb.	...	3.10
Betanaphtholate, 5 lb box.lb.	...	2.90
Citrate, USP, 5 lb cans....lb.	...	2.45
Chloride..... ....lb.	...	2.35
Hydroxide .....lb.	...	2.65
Nitrate, 25 lb jars.....lb	...	.95
Oxide anhydrous.....lb.	...	3.05
Oxychloride, 25 lb boxes...lb.	...	2.60
Salicylate, 25 lb boxes.....lb.	...	1.55
Subcarbonate, USP, 25 lb boxes.....lb.	1.25	1.30
Subcarbonate, X-ray diag 1 lb. bot.....lb.	2.20	2.27
Subgallate, USP, 25 lb boxes .....lb.	1.35	1.40
Subiodide, 5 lb lots.....lb.	...	4.10
Subnitrate, USP, 25 lb jar.lb.	1.10	1.15
Subsalicylate, USP, 25 lb boxes.....lb.	2.15	2.20
Tannate.....lb.	...	2.15
Borax, crys USP, 400 lb bbls.lb.	...	.06
Bromoform, USP, 5 lb bot cases .....lb.	1.65	1.90
Butylchloral Hydrate bot...lb.	4.00	5.00
Cadmium iodide, 10 lb bot...lb.	...	4.55
CAFFEINE Alk, USP, 1..... 100 lb kegs.....lb.	2.45	2.50
Citrated, 50 lb cans.....lb	1.75	2.00
Hydrobromide, 1 lb bot...lb.	4.80	5.00
Hydrochloride, 1 lb bot...lb	6.05	6.55
Sulfate, 1 lb bot.....lb.	5.40	5.90
Sodium Benzoate, tins....lb.	...	3.05
Salicylate, tins.....lb.	...	2.95
Calcium Bromide, 100 lb cs..lb.	...	.00
Carb, USP, 175 lb bbls....lb.	.05	.06
Gluconate, Gran. 125 lb..... bbls.....lb.	.47	.52
Powd.....lb.	.47	.52
Glycerophos, 250 lb bbls...lb.	...	1.05
Hypophos, USP, 25 lb cans lb.	.55	.60
Iodide, 5 lb bot.....lb.	...	4.85
Lactate, USP, 500 lb bbls lb.	.45	.50
Lactophosphate Soluble...lb.	...	1.20
Powdered tins.....lb	...	1.00
Insol, powd tins.....lb.	...	.50
Phosphate & Sulfate Tooth Paste grade, Works..lbs.	.03	.06
Sulfide, USP, 100 lb drs...lb.	.21¾	.24
CAMPHOR, Jap. ref. slabs 100 lb. cases.....lb.	.40	.41
Refined powd.....lb.	.40	.41
½ oz tab, 100 lb cases....lb.	.49	.51
Liniment, bbls.....gal.	2.10	2.20
Monobrom, 100 lb cases...lb.	1.60	1.65
Casein edible, 100 lb kegs...lb.	.45	.55
Charcoal Animal medicinal jars incl.....lb.	...	.50
Charcoal Wood, powd, 100 lb. bbls.....lb.	.06	.07
Chloral Hydrate, USP, 25 lb jars.....lb.	.75	.77
100 lb drums.....lb.	.70	.75
Cholesterin.....lb.	15.00	20.00
Chloroform, USP, 50 lb drs...lb.	.25	.27
Chlorophyll, 1 lb. bot.....lb.	2.12	2.30
Chromium Sulfate Scales, tins .....lb.	.45	.50
Powdered tins.....lb.	.50	.55
Chrysarobin, 50 lb tins.....lb.	3.75	4.10
Cinchonine Alk, 100 oz tins.oz.	...	.34
Crystal.....oz.	.43	.46
Sulfate, 100 oz tins.....oz.	...	.23
Cinchonidin Sulfate, 100 oz tins .....oz.	.32	.35
Cinchophen, U.S.P. kegs....lb.	...	2.75
Cocaine Alk, USP, 1 oz vial..oz.	...	11.07
Hydrochloride, USP,.....oz.	...	8.50
CODEINE Alk, 1 oz vials, 10 lots.....oz.	...	10.52
Hydrobromide.....oz.	...	8.92
Hydrochloride.....oz.	...	9.52
Nitrate, oz vl 10 oz lots....oz.	...	9.80
Phosp. oz vl, 10 oz lots....oz.	...	7.92
Salicylate.....oz.	...	8.25
Sulfate, oz vl, 10 oz lots...oz.	...	8.42
Colchicino Alk, USP, 1 oz vl.oz.	...	20.00
Salicylate, 1 oz vls.....oz.	...	35.50
Cream Tartar, USP, 300 lb bbls .....lb.	.17	.17¼
Imp. powd. 224 lb bbls....lb.	.17½	.17¾
Creosote, USP, 42 lb cbys....lb.	.45	.47
Carbonate, 150 lb.....lb.	1.50	1.60
Cresol, USP, 400 lb drums...lb.	...	.18
500 lb drums.....lb.	.12	.15
DIGITALIN Pure, 1 oz vial..oz	15.00	15.50
Dover's Powder, USP, 5 lb tin .....lb.	2.75	2.80
Duboisine Sulfate, 1 oz vl....oz.	35.00	40.00
Emetine Alk, 15 gr vial.....oz.	...	.85
Hydrochloride, USP, 1 oz vl .....oz.	25.00	26.00
15 grain vials.....oz.	2.50	2.70
Ephedrine, alk. 25 oz. tins,..oz.	2.90	3.45
Hydrochloride, 25 oz. tins, oz.	2.25	2.70
Sulfate, 25 oz. tins.....oz.	2.25	2.70
Epsom Salts, USP, 200 lb bbls .....100 lb.	2.25	2.50
Imp. 100 lb bbls.....100 lb.	2.30	2.35
Ergotin Bonjean, 1 lb jars...lb.	18.50	19.00
Eserine Alk, 1 oz vials.....oz	...	50.00
Salicylate, 1 oz vials.....oz.	...	40.00
Sulfate, USP, VIII 1 oz vials .....oz.	...	40.00
ETHER, USP, 55 lb drums..lb.	...	.11
Anaesthesia, 55 lb drums..lb.	.21	.23
Nitrous, 1 lb bot.....lb.	...	.80
Ethyl Chloride, 200 lb bot...lb.	.22	.24
Ethyl Iodide, 5 lb bot.....lb.	...	6.25
Formaldehyde, USP, 100 lb cbys lc-l wks.....lb.	.07	.07½
Gall Extract.....lb.	.20	.21
GLANDULAR SUBSTANCES		
Duodenal Substance, 1 lb lots	...	3.75
Liver Substance (Hepatic) 1 lb lots.....	...	4.00
Orchic Substance (Testicular)	...	3.75
Ovarian Substance, whole, 1 lb lots.....	...	14.50
Ovarian Residue, 1 lb lots....	...	11.50
Pituitary Substance, whole 1 lb lots.....	...	34.50
Pituitary Substance, Anterior Lobe, 1 lb lots.....	...	24.50
Thyroid, U. S. P., 1 lb lots...	...	3.75
Oxgall Powder, 1 lb lots....	...	1.25
GLYCERIN, CP, 550 lb drums .....lb.	...	.10¾
Gold Chloride, bottles.....oz.	12.00	12.50
Guaiacol, liq. USP. 100 lb cbys.....lb	1.60	1.70
Crystals.....lb	2.25	2.50
Benzoate, 1 lb bottles....lb.	...	13.00
Carbonate, 5 lb boxes.....lb.	1.50	2.30
Halazone, 5 lb bot.....lb.	2.75	3.25
Hexamethylenetetramine, USP, 100 lb dr.....lb.	.46	.47
Homatropine Hydrobrom USP. .....oz.	...	14.50
5 oz and 1 oz vials.....oz.	...	13.50
Hydrastine Alk, USP, 1 oz vial .....oz.	20.50	21.00
Hydrochlide, USP, 1 oz vials .....oz.	20.50	21.00
Sulfate, 1 oz vial.....oz.		
Hydrastinine Hydrochloride, USP, 15 gr vials.....oz.	22.50	23.00
Hydrogen Peroxide, USP, soln 375 lb bbls.....lb.	...	40.00
Hyoscine Hydrobrom, USP, 1 oz vials.....	.03½	.04½
5 oz, 1 oz vials.....oz.	13.07	35.00
Hyoscyamine Alk, crystals, 1 oz vials.....oz.	...	13.57
Amorphous, 1 oz vial...oz.	...	25.07
Hydrobromide, USP, 1 oz vial		75.07

Chemicals

.....oz.	...	25.00
Sulfate, 1 oz vial.....oz.	...	25.07
Hypoquinone, 100 lb kegs...lb.	...	1.10
ICHTHYOL, tins.....lb.	4.00	4.25
Iodide Arsenous, 5 lb bot...lb.	...	5.20
Arsenous-Mercuric soln, 5 lb bot.....lb.	...	.26
Iodine, crude, 200 lb kegs...lb.	...	2.98
Resublimed, 25 lb jars....lb.	...	3.65
Tincture bbls.....gal.	...	3.40
Iodoform, powd 10 lb bot...lb.	...	5.50
Iron & Ammonium Citrate, USP, 50 lb cans.....lb.	.52	.54
Chloride, USP, lump 400 lb bbls.....lb.	.06	.08
Citrate, USP, VIII 25 lb can .....lb.	.94	.99
Hypophosphite, 5 lb cans..lb.	1.40	1.50
Iodide, 1 lb bottles.....lb.	...	4.28
Phosphate, USP, 50 lb cans .....lb.	...	.69
& Potas Oxalate, 250 lb bbl .....lb.	...	.45
Pyrophosphate, USP, 50 lb .....lb.	.74	.80
& Sod Oxalate, 50 lb. cans.lb.	...	.30½
Sulfate, USP, crys bbls....lb.	.04	.04¼
Ferrous dried bbls.....lb.	...	.08
Valerate, tins.....lb.	2.75	3.00
Jalap Resin, USP lumps, 5 lb tins.....lb.	...	4.00
Powdered, tins.....lb.	...	4.65
Lead Acetate, USP, 100 lb kegs .....lb.	.16¾	.19½
Iodide, USP, VIII 5 lb bot.lb.	3.20	3.40
Lecithin, 5 oz. jars.....oz.	1.00	1.30
Vegetable, cans.....lb.	1.00	1.25
Licorice Ext Mass, cases....lb.	.19	.20
Compound powder, bbls...lb.	.11	.13
LITHIUM CARBONATE, 250 lb bbls.....lb.	1.25	1.35
Citrate, USP, 100 lb kegs..lb.	...	1.40
Iodide, 5 lb bottles.....lb.	...	5.65
Lobeline Sulfate, ¼ oz vial...oz.	...	8.75
Magnesium Carbonate, USP, 100 lb bbls.....lb.	.08	.09
English, oz blocks.....oz.	.16	.18
Glycerophosphate, 5 lb tins.lb.	3.20	3.25
Hypophosphite, 5 lb cans..lb.	1.10	1.15
Salicylate, 100 lb kegs.....lb	...	1.10
Stearate, bbls.....lb.	.18	.20
Manganese Glycerophosphate, 5 lb tins.....lb.	2.90	3.00
Hypophosphite, USP, VIII 5 lb cans.....lb.	1.35	1.40
Iodide, 1 lb bottles.....lb.	6.40	6.65
MENTHOL, USP, 60 lb cases .....lb.	2.40	2.50
Synthetic, cases.....lb.	2.50	2.75
Mercury Metal, 75 lb flasks...fl.	56.00	60.00
Bichloride, crys 25 lb box..lb.	...	.97
Gran powd, 100 lb kegs..lb.	...	.82
Bisulfate, 25 lb boxes.....lb.	...	1.48
Blue Mass, 25 lb boxes....lb.	...	.84
Powd, 25 lb boxes.....lb.	...	.85
Blue Ointment, USP, 50%, 25 lb cans.....lb.	...	.90
Mild 30%, 25 lb cans....lb.	...	.69
33 1/3% mercury.....lb.	...	.94
Calomel, 50 lb boxes.....lb.	...	1.35
English.....lb.	2.65	2.75
Iodide, green, 25 lb jars....lb.	...	4.53
Red, USP, 25 lb jars...lb.	...	4.13
Yellow, USP, VIII, 25 lb jars.....lb.	...	4.03
Red precip Powd.USP, 25 lb boxes.....lb.	...	1.44
White precip, Powd., USP, 25 lb. boxes.....lb.	...	1.51
Salicylate, 25 lb bot.....lb.	...	2.32
With chalk, USP, 25 lb boxes .....lb.	...	.69
Methanol, Pure 1c-1 drs...gal	...	.44
Methyl Salicylate, USP, 50 lb cans.....lb.	.40	.42
Methylene Blue, USP, med 5 lb cans.....lb	2.00	2.05
Milk powd, 150 lb bbls.....lb.	.09	.12
MORPHINE Alk, 5 oz tin...oz.	10.90	10.95
Acetate, 5 oz tins.....oz.	8.75	8.80
Hydrobromide, 5 oz tins, 10 oz lots.....oz.	8.75	8.80
Hydrochloride, 5 oz tins, 10 oz lots.....oz.	8.75	8.80
Ethyl Hydrochloride, 5 oz tins 10 oz lots.....oz.	...	10.85
Sulfate, 5 oz tins, 10 oz lots .....oz.	7.85	8.00
Naphthalene Flake, 175 lb bbls wks.....lb.	.04½	.05
Balls, 250 lb bbls wks.....lb.	.05½	.06
Oxgall, Purified, 5 lb bot....lb.	1.75	2.50
USP, 5 lb bot.....lb.	2.00	2.50
Oxyquinoline Sulfate, tins...lb.	8.50	9.25
Pancreatin, USP, 100 lb....lb.	...	1.90
Paraffin, refd, 200 lb cs slabs 118 -120 deg MP.....lb.	.08	.09
128-132 deg MP.....lb.	.07¼	.07½
Para-Aldehyde, USP, 100 lb. carboys.....lb.	.48	.50
Pepsin, USP, 100 lbs. 1:3000.lb.	...	2.25
100 lbs. 1:6000.....lb.	...	4.00
100 lbs. 1:10000 .....lb.	...	6.50
Peptone, powd, 5 lb bot.....lb.	...	1.50
PHENOBARBITAL, U. S. P., 1 lb. bot.....lb.	8.50	9.00
Phenolphthalein, U. S. P.....		
100 lb drums.....lb.	.72	.74
5 lb cans 100 lb lots..lb.	.80	.85
Yellow.....	.67	.75
Pilocarpine Hydrochloride, USP, 1 oz vials 25 oz lots .....oz.	...	3.25
Nitrate, 25 oz lots.....oz.	...	3.25
Single ounce.....oz.	...	3.50
Alkaloid, 15 gr vials.....vl.	...	.75
Piperadine, 25 oz bottles.....lb.	...	8.00
Popodhyllin 5 lb bottles.....lb.	4.35	4.50
Potassium Acetate, USP, 100 lb kegs.....lb.	.29	.30
Bicarb, USP, crys 320 lb bbls .....lb.	.09½	.10
Bromide, USP, crys 100 lb cs .....lb.	.31	.32
Citrate, USP, 100 lb. box..lb.	.42½	.43
Guaiacol Sulfonate.....ib.	1.95	2.25
Potassium Hypophosphite, 10 lb. cans.....lb.	.65	.70
Iodide, USP, 50 lb cases...lb.	...	2.90
Lactophosphate, 4 ox bot..lb.	...	.90
Permangan, USP, crys, 100 lb drs wks.....lb.	.16	.16½
Phosphate dibasic pure, kegs .....lb.	...	.49
Salicylate, 25 lb cans....lb.	...	1.18
Sulfate, USP, VIII, 100 lb kegs.....lb.	.13	.15
Sulfocyanide, CP 15 lb jars lb.	...	.50
Tartrate, CP, tins.....lb.	...	.65
Pyrogallol, USP, see Acid Pyrogallic.....	...	...
Quinidine Alk, 100 oz tins...oz.	.75	.80
Sulfate, 100 oz tins.....oz.	...	.50
QUININE SULFATE, USP, 100 oz tins.....oz.	...	.40
1 oz tins, 100 oz lots....oz.	...	.50
Acetate.....oz.	...	.74
Arsenate.....oz.	...	.76
Benzoate.....oz.	...	.74
Bisulfate, USP.....oz.	...	.40
Citrate.....oz.	...	.50
Dihydrobromide.....oz.	...	.54
Dihydrochloride, USP....oz.	...	.54
Ethyl Carbonate, 16 oz tins .....oz.	...	.54
Ferrocyanide.....oz.	...	.74
Formate.....oz.	...	.72
Glycerophosphate.....oz.	...	.92
Hydrobromide, USP.....oz.	...	.50
Hydrochlorosulfate.....oz.	...	.54
Hypophosphite.....oz.	...	.70
Lactate.....oz.	...	.66
Phenolsulfonate.....oz.	...	.78
Phosphate.....oz.	...	.62
Salicylate, USP.....oz.	...	.52
Tannate, USP.....oz.	...	.40
Tartrate.....oz.	...	.74
Valerate.....oz.	...	.78
Urea Hydrochloride, USP.. .....oz.	...	.54
Rennet, N. F. 5 lb 1:25,000...lb.	2.95	3.50
Resorcinol, USP, 25 lb cans..lb.	1.57	1.65
Rochelle Salt, USP, 225 lb bbl .....lb.	.15	.15½
Rock Sugar, 5 lb boxes.....lb.	...	.15
Saccharin, USP, 10 lb cans...lb.	1.70	1.80
USP, Soluble, 10 lb cans...lb.	1.75	1.85
Salicin, USP.....lb.	...	12.50
SALOL, USP, 100 lb drums..lb.	...	.90
Saltpetre, powd, bbls wks....lb.	.06½	.08½
Santonin, USP, bulk.....lb.	80.00	88.00
Saponin, refined.....lb.	1.30	1.50
Seidlitz Mixture, 250 lb bb..lb.	.12½	.13
Silver Metal, American.....oz.	...	.29½
Iodide, 16 oz lots.....oz.	...	.69
Nitrate, 100 oz bottles....oz.	.22	.23
Nucleinate, bulk.....oz.	...	.37
Proteinate.....oz.	.39	.41
SODIUM BENZOATE, USP, 100 lb bbls.....lb.	.42	.47
Bromide, USP, 100 lb kegs.lb.	.31	.32
Cacodylate, USP, 25 lb bot .....lb.	4.75	5.90
Citrate, USP, X100 lb. box.lb.	.33½	.35½
USP VIII, 100 lb. box..lb.	.26½	.28
Glycerophosphate, N.F., crys 25 lb cans.....lb.	1.27	1.33
Powder, 25 lb tins.....lb.	1.32	1.38
Soln, USP, 25 lb tins...lb.	1.05	1.15
Hypophosphite, USP, 25 lb cans.....lb.	.60	.65
Iodide, USP, 25 lb jars...lb.	...	3.50
Phosphate (Mono-Sodium), 100 lb kegs.....lb.	.28	.29
Di-Sodium USP, granular, 275 lb bbls.....lb.	.07½	.08
Pyrophosphate, 100 lb kegs .....lb.	...	.29
Salicylate, 100 lb kegs....lb.	...	.47
Sulfocarbolate, USP, 100 lb kegs.....lb.	...	.25
Sulfocyanate, CP crys, jars included.....lb.	...	.60
Spartein Sulfate, USP, 25 oz bulk.....oz.	.65	.70
Single oz vial.....oz.	.77	.90
STRONTIUM BROMIDE USP, 50 lb kegs.....lb.	.46	.47
Carb, 100 lb kegs wks....lb.	...	.20
Iodide, USP, 25 lb jars....lb.	...	4.00
Lactate, kegs.....lb.	.90	1.10
Nitrate, 600 lb bbls NY...lb.	.08	.08½
Imp. bbls NY.....lb.	.08	.08½
Salicylate, USP, 100 lb keg lb.	...	1.10
Strophanthin, USP, 1 oz vial.oz.	19.00	19.00
Crystals.....lb.	75.00	75.00
Strychnine Alk, USP crys, 100 oz tins.....oz.	...	.55
Powdered.....oz.	...	.45
Acetate.....oz.	...	.65
Arsenate, 25 oz cans.....oz.	...	.65
Glycerophosphite, USP ...oz.	...	.65
Hydrobromide.....oz.	...	.65
Hydrochloride.....oz.	...	.65
Hypophosphite.....oz.	...	.75
Nitrate, USP.....oz.	.55	.72
Phosphate.....oz.	...	.65
Sulfate, USP, powd .....oz.	...	.37
Sugar, refined, 275 lb bbl 100 lb	5.80	5.90
Milk, USP, 200 lb bbls...lb.	.18	.20
Sulfonethylmethane, USP, 10 lb boxes.....lb.	3.85	4.05
Sulonmethane, USP, 10 lb box .....lb.	2.65	3.85
Sulfur flwrs. washed, USP, 125 lb bbl.....lb.	...	.06
Iodide, USP, VIII, 5 lb bot lb.	...	4.55
TARTAR EMETIC, USP, 300 lb bbls.....lb.	.28	.30
Terebene, tins.....lb.	...	.85
Terpin Hydrate, USP, 100 lb kegs.....lb.	.33	.35
Theobromine Alk, 5 lb cans..lb.	1.90	2.20
Sod. Salicylate, 1 lb bot...lb.	...	2.10
Sod. Benzoate, 1 oz vials..oz.	...	1.00
Thymol, USP, 25 lb tins.....lb.	1.25	1.40
Iodide kegs.....lb.	...	4.75
Veratrine Alkaloid.....oz.	...	2.25
Sulfate, 1 oz vials.....oz.	...	2.25
Witch Hazel Ext., 50 gal bbl .....gal.	.60	.80
Zinc Carb, USP, 100 lb keg..lb.	.28	.31
Chloride, USP, 25 jars ex..lb.	.24	.29
Iodide, 5 lb bottles.....lb.	...	5.22
Oxide, USP, 100 lb bbls...lb.	.13	.14
Stearate, USP, 50 lb bbl..lb.	.16	.18
Sulfate, USP, 100 lb bbl..lb.	.08	.09
Sulfocarbolate, 100 lb kegs..lb.	.23	.26

Miscellaneous

Absorption Bases.....lb.	.60	.75
Castor Oil, odorless, bbls.....lb.	...	.12
Chalk drop, 175 lb. bbls.....lb.	...	.03½
Precip. light, 250 lb. cask..lb.	...	.04½
Heavy 540 lb. casks.....lb.	...	.02½
Bulk.....ton	...	5.00
English light, bags.....lb.	...	.04½
English light, casks.....lb.	.05½	...
Cocoa Butter, fingers..... 12 lb. box.....lb.	.24	.26
Cod Liver Oil Nor. 30 gal. bbls	15.50	17.50
Newfoundland.....bbl.	...	25.00
Collodion U. S. P. 30 lb. dr...lb.	...	.23
Colors certified; 1 lb. cans, 5 lb. cans		
Amaranth No. 107.....lb.	2.55	2.65
Brilliant Blue F.C.F.....lb.	13.25	13.50
Erythrosine No. 517.....lb.	17.00	17.50
Orange Ind. 85.....lb.	2.55	2.65
Ponceau 3R No. 56.....lb.	5.25	5.50
Tartrazine No. 94.....lb.	2.55	2.65
Corn Syrup 42° 50 gal. bbl. .....100 lb.	3.91	4.16
Gelatin, USP, Silver 100 lb. cases.....lb.	.55	.60
Pure Food, 50 lb. bbl.....lb.	.53	.55
Glucose, (grape sugar) dry 70° bags c-1 NY.....100 lb.	3.14	3.24
Haarlem Oil, bot 6 gross cases .....gross	...	3.75
Imported, 5 gr. cs.....gross	...	3.50
Kaolin, Bags.....lb.	.06	.08
Colloidal Grade 200 lb. tin lined wooden drums....lb.	.15	.29
Mineral Oil White, 50 gal. bbls. 80-85 vis.....gal.	.45	.50
85-90 vis.....gal.	.65	.70
125-130 vis.....gal.	.75	.85
290 vis.....gal.	.80	.90
Russian 80-85 vis.....gal.	.55	.60
110-115 vis.....gal.	.70	.75
145-155 vis.....gal.	.78	.85
180-185 vis.....gal.	.83	.88
320-330 vis.....gal.	.85	.90
Olive Oil, Edible bbls.....gal.	1.45	1.55
Paraffin Wax, fully refined, slabs 125 @ 127 A.M.P. bags lb.	...	.03½
130 @ 132 A.M.P. bags lb.	...	.03½
135 @ 137 A.M.P bags lb.	...	.04½
Petrolatum, Lily White, USP, 400 lb. bbl .....lb.	.07½	.08½
Snow White USP, 400 lb. bbls.....lb.	.09	.10
Rice Starch, 140 lb bags....lb.	.09	.10
Soap Castile, bars 40 lb. Case .....Cs.	...	12.75
Powd. USP 250 lb. bbls...lb.	.26	.28
Green, USP, 450 lb. bbls...lb.	.07½	.07½
Neutral, powd. 200 lb. bbls.lb.	.18	.20
Talc, Italian, 220 lb bags...ton.	60.00	80.00
French, 220 lb bags.....ton.	40.00	45.00

Waxes, See Drugs & Spices

Aromatics and Essential Oils

Acetophenene, CP, 1 lb bot..lb.	3.50	3.65
Aldehyde, C 8 (Otcyl) 1 lb bot ..lb.	...	38.00
C 7, 1 lb bot.....lb.	4.50	5.50
C 9 (Nonyl), 1 lb bot ...lb.	...	56.00
C 10 (Decyl), 1 lb bot....lb.	...	36.00
C 14, 1 lb bot.....lb.	...	18.00
C 16, 1 lb bot.....lb.	...	16.00
AMYL ACETATE, pure, 25 lb cans.....lb.	.43	.50
Butyrate, 1 lb bot.....lb.	1.25	1.50
Butyrate, 5 lb bot.....lb.	...	1.00
Cinnamate, 5 lb bot.....lb.	9.50	9.75
Formate, 1 lb bot.....lb.	...	1.75
Formate, 5 lb bot.....lb.	...	1.60
Phenyl Acetate, 1 lb bot...lb.	4.50	5.00
Salicylate, 100 lb cbys.....lb.	.75	.80
Imported.....lb.	2.25	2.50
Anethol, 2 lb bot.....lb.	1.00	1.25
Anisic Aldehyde, 1 lb bot....lb.	3.10	3.60
Benzaldehyde, USP, 40 lb cbys .....lb.	...	...
50 lb cbys.....lb.	1.35	1.45
FFC, 40 lb cbys.....lb.	1.25	1.35
Benzoic Ether, see Ethyl Benzoate.....		
Benzophenone, 1 lb bot.....lb.	1.75	2.25
Benzyl Acetate, 100 lb cbys..lb.	.60	.80
Alcohol, 5 lb bot.....lb.	.85	.95
BENZYL BENZOATE.....	1.10	1.15
Medicinal, FFC.....lb.	...	1.40
Buytrate, CP, 1 lb bot....lb.	9.25	9.50
Benzyl Cinnamate, 1½ bot. lb.	7.00	7.25
Formate, 1 lb bot.....lb.	3.15	3.25
Propionate, 1 lb bot.....lb.	2.25	2.40
Succinate, 1 lb bot.....lb.	5.25	5.50
Valerate, 5 lb bot.....lb.	3.00	3.25
Borneol, 1 lb bot.....lb.	1.35	1.85
Bornyl Acetate, 1 lb bot....lb.	1.50	2.60
Bromstyrol, 25 lb cases.....lb.	3.75	3.85
Butyl Anthranilate dom, 1 lb bot.....lb.		
Carvol, 5 lb bot.....lb.	3.00	3.40
Cinnamic Acid, 5 lb cans....lb.	3.25	3.50
Alcohol liquid, 1 lb bot...lb.	2.50	2.60
Crystallizable.....lb.	7.00	8.00
Aldehyde.....lb.	2.25	2.50
Imported, 1 lb bot.....lb.	7.75	9.00
Citral, 25 lb cans.....lb.	1.65	3.00
Citronellal 1 lb bot.....lb.	2.00	4.00
Citronelyl Acetate, 1 lb bot..lb.	4.25	4.50
Coumarin, 25 lb cans.....lb.	3.50	4.00
DECYL ALCOHOL.....lb.	22.00	25.00
Diphenyloxide, 25 lb tins....lb.	1.05	1.20
Diphenyl Methane.....lb.	1.75	2.00
Duodecyl Alcohol.....lb.	20.00	22.00
Ethyl Acetate, pure, 5 lb bot..lb.	.05½	.06½
Benzoate, 5 lb bot.....lb.	1.25	1.50
Ethyl Butyrate, 5 lb bot....lb.	1.80	2.00
Caproate, 1 lb bot.....lb.	3.25	3.50
Cinnamate, 1 lb bot.....lb.	4.00	4.50
Formate, 5 lb bot.....lb.	1.00	1.25
Methyl Paracresol, 1 lb bot .....lb.	3.25	3.50
Phenyl Acetate, 5 lb bot..lb.	3.75	4.00
Valerate, 5 lb bot.....lb.	...	3.75
Salicylate, 5 lb bot.....lb.	1.95	2.00
Eucalyptol, USP, 50 lb cans..lb.	.55	.60
Eugenol, USP, 25 lb cans....lb.	2.50	3.00
Geraniol, 50 lb cases.....lb.	1.75	2.35
Geranyl Acetate, 1 lb bot....lb.	2.75	2.80
Butyrate, 1 lb bot.....lb.	13.00	13.50
Formate, 1 lb bot.....lb.	12.00	12.50
Heliotropin, 100-10 lbs.....lb.	1.65	1.75
Imported.....lb.	1.95	2.05
Hydroxycitronellal, 1 lb.....lb.	4.75	6.75
Indol, CP, 1 oz bot.....oz.	2.90	3.00
IONONE, 1 lb bot 100%...lb.	5.00	6.00
Alpha.....lb.	4.50	4.70
Beta.....lb.	5.70	5.75
Methyl.....lb.	5.00	5.25
Iso Borneol.....lb.	2.25	2.35
Iso Bornyl Acetate.....lb.	3.00	3.20
Iso-Butyl Benzoate, 5 lb bot..lb.	2.75	3.00
Iso-Eugenol, 1 lb bot.....lb.	3.50	3.55
Iso-Safrol, 1 lb bot imp.....lb.	1.75	1.85
Domestic, 5 lb bot.....lb.	3.50	3.75
Linalol from Bois de Rose, 5 lb bot.....lb.	1.50	3.50
Linalyl Acetate, 1 lb bot....lb.	2.00	2.10
Benzoate, 1 lb bot.....lb.	13.00	14.00
Formate, 5 lb bot.....lb.	10.50	12.00
METHYL ACETOPHENONE .....lb.	2.00	2.15
Anthranilate, 1 lb bot.....lb.	2.15	2.20
Imported.....lb.	2.70	2.75
Anthranilic Acid.....lb.	8.25	8.50
Benzoate, 5 lb bot imp....lb.	1.25	1.35
Domestic, 5 lb bot.....lb.	1.25	1.35
Cinnamate, 1 lb bot.....lb.	3.35	3.85
Heptenone, 1 lb bot.....lb	3.50	4.00
Paracresol, 1 lb bot.....lb	4.50	8.00
Phenylacetate, 5 lb bot...lb	2.50	2.75
Salicylate, USP, 500 lb dr .lb.	...	.40
50 lb cases.....lb.	...	.42
Mirbane rect, 1,000 lb drs...lb.	.12	.13
Musk Ambrette 1 lb cans...lb	6.00	6.25
Ketone 1 lb cans.....lb	7.55	7.80
Xylene 5 lb cans.....lb.	2.25	2.85
Nerolin 1 lb cans.....lb.	1.35	1.40
Octyl Alcohol 1 lb bot.....lb.	16.00	18.00
Oenanthic Ether lb bot.....lb.	1.90	2.00
Oleoresin Aspidum.....		
USP, bot and tins.....lb.	...	1.25
Capsicum, USP, bot and tins .....lb.	2.10	2.20
Cubeb, USP, bot and tins..lb.	2.50	2.75
Ginger bot and tins.....lb.	2.25	2.75
Malefern see Aspidum.....		
Orris, bot & tins.....lb.	12.00	15.00
Pepper, black, USP, bot & tin .....lb.	...	9.50
Vanilla, bot & tins.....lb.	7.00	7.75
Paracresol Methyl Ether....lb.	4.25	4.50
Paracresyl Acetate.....lb.	5.50	5.75
Para Cymene Refd 110 gal dr .....gal.	2.25	2.50
PHENYLACETALDEHYDE 50% 1 lb bot.....lb.	4.50	4.75
Imported 50%.....lb.	4.50	4.75
100%.....lb.	8.00	8.25
Phenylacetic Acid 1 lb bot..lb.	2.65	2.90
Phenyl Diacetate 1 oz bot...oz.	3.00	3.25
1 lb bot.....lb.	8.00	10.00
Imported.....lb.	7.00	7.75
Phenylethyl Alcohol 1 lb bot.lb.	4.40	4.65
Phenyl Ethyl Acetate.....lb.	8.25	8.75
Butyrate 1 lb bot.....lb.	15.00	16.00
Formate, 1 lb bot.....lb.	19.00	21.00
Propionate, 1 lb bot.....lb.	10.00	12.00
Valerate, 1 lb bot.....lb.	14.00	15.00
Phenylpropylalcohol, 1 lb bot .....lb.	8.50	9.00
Rhodinol, 1 lb bot.....lb.	7.00	8.00
Saffrol, drums.....lb.	.30	.32
60 lb cans .....lb.	.32	.34
Skatol, 1 oz bot.....lb.	4.50	7.00
Terpinyl Acetate, 25 lb cans..lb.	.85	.90
Imported, 25 lb cans.....	.85	.90
TERPINEOL, CP, 1000 lb drs .....lb.	.27	.29
50 lb cans.....lb.	.31	.33
Absolute, 25 lb cans.....lb.	.48	.50
Imported, 25 lb cans...lb.	.58	.60
TOLYL ALDEHYDE, F.F.C. 40 lb carboys.....lb	1.25	1.50
Valerianic Ether see Ethyl Valerate.....		
Vanillin (Clove Oil), USP.lb.	5.50	5.75
(Guaiacol) USP.....lb.	5.00	5.25

Essential Oils

Almond Bitter, USP, 5 lb bot lb.	2.15	2.25
Bitter, ffPA, 5 lb bot.....lb.	2.25	2.40
Sweet, 56 lb cans.....lb.	.34	.37
Almond Meal, 25 lb cans....lb.	.20	.21
Amber crude, 25 lb tins.....lb.	.15	.17
Rectified, 25 lb tins.....lb.	.50	.53
Amber liquid, 400 lb drs.....lb.	2.20	2.30
Ambergris, Black, boxes.....oz.	14.00	15.00
Gray boxes.....oz.	32.00	36.00
Angelica Root, 1 lb bot.....lb.	20.00	30.00
Anise Tech, 400 lb drums...lb.	.31	.33
USP, 60 lb cans.....lb.	.33	.35
Apricot Kernel, 50 lb cans...lb.	.22	.23
Bay, 25 lb tins N. F. V., 50.55% Phenol.....lb.	1.70	1.85
Terpeneless.....lb.	4.25	4.45
BERGAMOT, 25 lb coppers.lb.	1.90	2.10
Terpeneless.....lb.	6.25	9.25
Artificial, 25 lb cans.....lb.	1.25	1.50
Birch, Sweet, Northern, 25 lb tins.....lb.	3.00	3.10
Southern, 25 lb tins.....lb.	...	1.85
Birch Tar, rect., 5 lb bot.....lb.	.50	.55
Crude, 50 lb tins.....lb.	.13	.14
Bois de Rose, tins.....		
Brazillian.....lb.	.85	.90
Cayenne, tins.....lb.	1.85	2.00
Cade, 25 lb cans.....lb.	.25	.26
Cajuput, native, 50 lb tins..lb.	.55	.60
Calamus, 5 lb bot.....lb.	2.75	3.00
Camphor Sassa, 1000 lb drs..lb.	.14	.16
White, 400 lb drs.....lb.	.13	.14
Cans, 50 lbs.....lb.	.14	.16
CANANGA, Native 25 lb tins .....lb.	1.35	1.50
Rectified, 25 lb tins.....lb.	1.85	1.95
Caraway, USP.....lb.	1.35	1.40
Cardamon, NF, 1 lb bot.....lb.	15.00	16.00
Cascarilla, USP, 1 lb bot.....lb.	60.00	75.00
Cassia, ...	...	...
Redist, USP, 50 lb cans...lb.	.93	.98
Cedar Leaf, 50 lb tins.....lb.	.67	.72
Cedar Wood, light, 1000 lb drs .....lb.	.29	.31
Celery, 1 lb bot.....lb.	...	7.50
Chaulmoogra, USP 80 lb cases lb.	...	1.50
Cinnamon Ceylon, 1 lb bot...lb.	9.00	10.00
Leaf, 5 lb bot.....lb.	1.85	1.95
CITRONELLA Ceylon, 1000 lb drs.....lb.	.31	.33
50 lb tins.....lb.	.33	.35
Java, 400 lb drs.....lb.	.48	.50
50 lb tins.....lb.	.50	.52
Civet, Abyssin, horns.....oz.	2.10	3.00
Cloves, USP, 50 lb cans.....lb.	.90	.95
6 lb bot.....lb.	.95	1.00
Copaiba.....lb.	.45	.50
Coriander, USP, 10 lb bots..lb.	3.90	4.15
Croton USP, 25 lb tins.....lb.	2.50	2.75
Cubebs, USP, 5 lb bot.....lb.	2.55	2.65
Cumin, 1 lb bot.....lb.	7.00	7.50
Dill, 25 lb cans.....lb.	3.15	4.65
Erigeron, 20 lb tins.....lb.	.95	1.05
EUCALYPTUS Austl, USP, 56 ib cans, cases.....lb.	.24	.25
500 lb drs.....lb.	.22	.23
Fennel, USP, 25 lb tins.....lb.	.95	1.10
Geranium African, 25 lb tins..lb.	4.25	5.00
Bourbon, 28 lb tins.....lb.	4.30	4.85
Turkish, 28 lb tins.....lb.	1.75	1.90
Ginger, 1 lb bot.....lb.	3.75	4.00
Gingergrass, 28 lb tins.....lb.	2.50	2.70
Grape Fruit.....lb.	2.90	3.00
Hemlock, 25 lb tins.....lb.	.85	1.00
Juniper Berries, USP, 25 lb tins .....lb.	1.25	1.30
Wood, 50 lb tins.....lb.	.50	.60
Labdanum, 5 lb bot.....lb.	5.50	6.00
LAVENDER, USP, 28 lb tins .....lb	1.75	2.00
Spike Spanish, 50 lb cans..lb.	.48	.68
Lemon Ital, 25 lb cans.....lb.	.90	1.20
California 35 lb cbys....lb.	.85	.90
Lemongrass, native, 50 lb cans .....lb.	.46	.48
Limes, expressed, 25 lb tins..lb.	11.00	12.75
Distilled, 25 lb tins.....lb.	6.75	8.00
Linaloe Mex., 70 lb cases....lb.	...	1.40
Mace, distilled, 50 lb tins....lb	.85	.90
Mandarin, 25 lb cases.....lb.	4.20	4.70
Musk Pods Cabardine, tins..lb.	...	...
Musk Tonquin, tins, Pods...oz.	24.00	26.00
Grains Cabardine, tins....oz.	...	...
Tonquin, tins, Grained..oz.	28.00	34.00
MUSTARD, USP, 1 lb bots.lb.	8.50	9.00
Artif, USP, 5 lb bot.....lb.	1.50	1.60
Neroli Bigarade, ¼ & ½ & 1 lb bot .....lb.	80.00	110.00
Petale, 1 lb bot.....lb.	95.00	105.00
Artificial, 1 lb bot.....lb.	5.00	15.00
Nutmeg, USP, 50 lb tins....lb	.85	.90
ORANGE BITTER, 25 lb tins .....lb	1.50	1.90
Sweet W Ind, 25 lb tins..lb	1.25	1.50
Italian, 25 lb cop.....lb	1.40	1.85
Orange American, Cold pressed 25 lb tins .....lb.	1.60	1.70
Distilled, 25 lb tins.....lb.	.80	1.00
Spanish, 25 lb tins.....lb.	...	1.50
Oil Orris, concrete.....oz.	4.00	4.25
Origanum, 50 lb cans tech...lb.	.25	.27
Parsley, 1 lb bot.....lb.	6.50	6.75
Patchouli, 5 lb bot.....lb.	3.85	4.50
Pennyroyal, dom, 25 lb tins..lb.	1.70	1.90
Imported, 25 lb tins.....lb.	...	1.25
Pepper Black lb.,.....	...	6.00
Peppermint, nat. 60 lb cases lb.	1.35	1.45
Redis, USP, 60 lb cs.....lb.	1.55	1.60
Petit Grain S A., 25 lb tins..lb.	.95	1.05
French, 1 lb bot.....lb.	4.50	4.75
Italian, 25 lb tins.....lb.	2.20	2.30
Pimento Leaf, 25 lb tins ....lb.	1.30	1.45
Berries, 25 lb tins .....lb	3.00	3.10
Pine Needle Siberian, cans..lb.	.60	.65
Pinus, Sylvestris, 25 lb tins..lb.	1.30	2.00
Pumilio, USP, 25 lb tins...lb.	1.90	1.95
Rose Fr, 8, 16, & 32 oz pkgs..lb.	14.00	17.00
Bulg, 8, 10 & 32 oz pkgs...oz.	7.00	13.50
Rosemary, USP, 27½ lb tins..lb.	.34	.40
1000 lb drums.....lb.	.32	.42
Tech, 25½ lb tins.....lb.	.28	.30
Rue, 1 lb bot.....lb.	2.25	2.50
SANDALWOOD, E Ind ,USP, 100 lb case.....lb.	6.25	7.00
W Indian (Amayris), 25 lb tins.....lb.	2.85	2.95
Australian, Tins.....	5.65	5.65
Sassafras, USP, 50 lb cans...lb.	1.05	1.07
Artificial, 1000 lb drs, 60 lb cans.....lb.	.23	.25
Safrol, cans.....lb.	.28	.30
Sage, Dalmatian, 25 lb. cans.lb.	2.15	2.25
Savin, 50 lb tins.....lb.	2.00	2.25
Snakeroot, Canada.....lb.	8.25	8.50
SPEARMINT, USP, 50 lb tins .....lb	1.00	1.05
Spruce, 50 lb tins.....lb	.70	.75
Tansy, American, 25 lb tins..lb.	1.90	2.05
Tar, 50 gal bbls.....lb.	.25	.30
USP, 50 gal bbls.....lb.	.75	1.50
Thyme, red, NF, 25 lb tins..lb.	.60	.75
White, NF, 25 lb tins.....lb.	.65	.80
Tech, 110 lb drums.....lb.	.50	.55
Turpentine, USP, rect cbys..lb.	.27	.30
Vetivert Bourbon, 10 bot....lb.	4.25	4.50
Indian, 1 lb bot.....lb.	25.00	38.00
Java, 1 lb bot.....lb.	12.00	13.00
Wine, heavy, 1 lb bot.....lb.	1.50	1.60
WINTERGREEN Gaultheria, true, 25 lb tin.....lb.	8.00	10.00
Southern, 25 lb tins....lb.	3.75	4.00
Synthetic see Methyl salicylate.....		
Wormseed, Balt, 25 lb tins...lb.	1.55	1.70
Wormwood, dom, 25 lb tins..lb.	3.75	4.00
Ylang Ylang Bourbon, 10 lb tins No. 1.....lb.	5.00	5.25
10 lb tins No. 2.....lb.	4.50	4.55
Manila, 1 lb bot.....lb.	24.00	30.00

Aconite Root, USP, bags	lb.	.13	.14
Agar Agar, No. 1, bales	lb.	.65	.66
Agar Agar No. 2, bales	lb.	.60	.61
Almonds Meal	lb.	.23	.28
Aletris Root, bags	lb.	.16	.18
Alkanet Root, bags	lb.	.09	.10
ALOES, Cape, 400 lb cases.	lb.	.11	.12
Curacao, 140 lb cases	lb.	.15	.17
Socotrine, Whole, 300 lb cs	lb.	.32	.35
Althea Root, bags	lb.	.17	.19
Cut cases	lb.	.15	.22
Angelica Root, bags	lb.	.12	.13
Angostura Bark, bags	lb.	.17	.18
Anise Star case	lb.	.14	.16
Spanish, bags	lb	.07	.08
ARABIC GUM, White, No. 1, 220 lb bags	lb.	.14	.15
Seconds, 220 lb bags	lb.	.13	.14
Sorts, Amber, 220 lb bags	lb.	.06½	.06½
Powd, USP, 300 lb bbls	lb.	.11	.14
Areca Nuts, 100 lb bbls	lb.	.05	.07
Powd, 100 lb bbls	lb.	.10	.11
Arnica Flowers, bales	lb.	.08	.09
Root, bags	lb.	.42	.43
Arrowroot, St. Vincent, powd bbls	lb.	.10	.11
Asafoetida, 250 lb cases	lb.	.17	.18
Powd, 50 lb boxes	lb.	.28	.29
Balm Gilead Buds, bags	lb.	.22	.23
Balmony Herbs, bales	lb.	.12	.14
BALSAM COPAIBA Para, 80 lb cases	lb.	.16	.17
South American, USP, 80 lb cases	lb.	...	.24
Peru, 120 lb cases	lb.	1.05	1.10
Tolu, 90 lb cases	lb.	.75	.85
Barberry Bark, of root, bags	lb.	.16	.17
Bayberry Bark, bales	lb.	.07	.08
Wax bbls	lb.	.17	.19
BELLADONNA LEAVES, bale	lb.	.12	.14
Root, bags	lb.	.11	.12
Bees Wax, White, cases	lb.	.32	.36
Yellow refined cases	lb.	.22	.25
Yellow Crude Bags	lb	.16	.17
Benzoin Gum, Siam, boxes	lb.	1.15	1.25
Sumatra, cases	lb.	.23	.25
Berberis Aquafolium Root, bags	lb.	.08	.09
Beth Root, bags	lb.	.08	.09
Black Indian Hemp Root, 100 lb bags	lb.	.10	.11
Blood Root, bags	lb.	.10	.11
Blueflag Root, bags	lb.	.12	.13
Boldo Leaves, bales	lb.	.15	.17
Boneset Herb, bales	lb.	.08	.09
Borage Flowers, bales	lb.	.16	.18
Broomtop Herb Cut, bales	lb.	.07	.08
Bryonia Root, bags	lb.	.09	.10
BUCHU LEAVES Short, 250 lb. bales	lb.	.19	.20
Long bales	lb.	.75	.80
Buckbean Leaves, bales	lb.	.08½	.09
Buckthorn Bark, bags	lb.	.04½	.05½
Berries, bags	lb.	.29	.34
Burdock Root, bags	lb.	.07	.08
Seed bags	lb.	.30	...
Burgundy Pitch, 110 stand gross for net	lb.	.08	.09
Imported	lb.	.10	.11
Calabar Beans, bags	lb.	.15	.16
Calamus Root, blchd cases	lb.	.26	.31
Unbleached, bags	lb.	.07	.08
Calendula Petals, imp bales	lb.	.25	.33
Calisaya Bark, bales	lb.	.19	.20
Powdered, bbls	lb.	.24	.25
Canary Seed, South America, bags	lb.	.05	.05½
Dutch, bags	lb.	.05	.06
Candelilla Wax, bags	lb.	.12½	.14½
Cannella Alba Bark, bales	lb.	.25	.26
Cannabis, U.S.P.	lb.	.17	.24
Cantharides, Chinese, cases	lb.	.80	.85
Powdered, boxes	lb.	.90	1.00
Russian, cases	lb.	1.60	2.00
Powdered, boxes	lb.	1.75	2.10
Caraway Seed, African, bags	lb.	.04¾	.05¾
Dutch, 11 lb bags	lb.	.14	.15
Cardamon bleached, cases	lb.	1.00	1.05
Decorticated, cases	lb.	.58	.60
Carnauba Wax No. 1, 100 lb. bags	lb.	.21	.23
Cascara Amarga, 150 lb bbls	lb.	Nom	...
So called bales	lb.	.40	.45
CASCARA SAGRADA, 1929 bark	lb.	.17	.18
1930 bark	lb.	.16½	.18
1931 bark	lb.	.09	.09½
Cascarilla Bark, quills, bales	lb.	.65	.70
Siftings, bbls	lb.	.50	...
Cassia Batavia No. 1 bbls	lb.	.07	.07¼
Shortstick, bales	lb.	.06	.06¼
Batavia No. 3, bales	lb.	.05½	.06
China Select Rolls, cases	lb.	.02¾	.03¼
Broken, bales	lb.	.05½	.05¾
Saigon, thin	lb.	.19½	.20
Buds, cases	lb.	.17	.18
Fistula, baskets	lb.	.09	.10
Catnip, Herb, bales	lb.	.15	.16
Celery Seed, bales	lb.	.25	.26
Ceresin Wax, White, bags	lb.	.10	.15
Yellow 200 lb. bags	lb.	.09	.12
Imp white 100 lb. bags	lb.	.21	.38
CHAMOMILE FLOWERS Roman, bales	lb.	.30	.33
Hungarian, cases	lb.	.13	.14
Charcoal Willow, powd, bbls	lb.	06	.06½
Wood, powd, bbls	lb.	.04	.05
Chestnut Bark	lb.	.07	.08
Leaves bales	lb.	.05	.06
Chicle Gum, 200 lb. bales	lb.	.32	.49
Chiretta, bales	lb.	.12	.15
Cinnamon, Ceylon, No. 1, bales	lb.	.12	.14
No. 2 bales	lb.	.09½	.10
No. 3 bales	lb.	.11½	.12
Clover Tops, Red, bags	lb.	.09	.11
Cloves Zanzibar, 135 lb bbl	lb.	.11¾	.12
Cochineal, Black	lb.	.69	...
Silver	lb.	.75	...
Cohosh Root, Black, bags	lb.	.05	.06
Blue, bags	lb.	06	.07
Colchicum Root, bags	lb.	.11	.13
Seed, bags	lb.	.55	.60
COLOMBO ROOT, bags	lb.	.05	.06
Colocynth Pulp, bales	lb.	.13	.14
Coltsfoot Leaves, bags	lb.	.06	.07
Comfrey Root, bags	lb.	.10	.11
Condurango Bark, bags	lb.	.09	.10
Coriander Seed, Morocco, bags	lb.	.05	06
Bleached, bags	lb.	.07	.08
Corn Silk, bales	lb.	.05	.06
Cotton Root Bark, bales	lb.	.06½	.07
Cowhage, 1 oz tins	lb.	1.00	...
Cramp Bark so called bales	lb.	.05	.06
True, bags	lb.	.26	.28
Cranesbill Root, bags	lb.	.07½	.08
CUBEB BERRIES, XX bags	lb.	.32	.33
Powdered, boxes	lb	.34	.35
Culvers Root, bags	lb.	.10	.11
Cumin Seed, Malta, bags	lb.	.12¼	.12¾
Morocco, bags	lb.	.05	.06
Cuttlefish, Bone Trieste, Straps	lb.	.19	.22
French, boxes	lb.	.18	.21
Powdered, bbls	lb.	.09	.10
Broken, bales	lb.	.07	...
Damiana Leaves, bales	lb.	.15	.16
Dandelion Root, Imp. bags	lb.	.09½	.10
Deer Tongue Leaves, bales	lb.	.08	.10
Digitalis Leaves, bales	lb.	.10	.14
Dogwood Bark, Jamaica bags	lb.	.08	.09
American bales	lb.	.06½	...
Doggrass Root, USP, cut bags	lb.	.14	.15
Dragons Blood Mass, cases	lb.	.80	.85
Reeds, boxes	lb.	.90	.95
Echinacea Root, bags	lb.	.16	.17
Elcampane Root, bags	lb.	.06	.07
Elder Flowers, bags	lb.	.18	.21
Elemi Gum, 85 lb cases	lb.	.09½	.10
Elm Bark, bundles	lb.	.18	.21
Grinding bags	lb.	.09	.10
Powdered, bbls	lb.	.15	.17
Ephedra Vulgaris, bales	lb.	.05	.06
ERGOT, 150-200 lb bags	lb.	.47	.58
Eucalyptus Leaves, bales	lb.	.05	.06
Euphorbia Pilulifera, Herb, bags	lb	.05	.08
Euphorbium Gum, cases	lb.	.14	.20
Fennel Seed, French, bags	lb.	.06½	.07
German bags	lb.	.08	.10
Foenugreek Seed, 200 lb bags	lb.	.04	.04½
Fish Berries, 100-125 lb bag	lb.	.11	.12
Flax Seed, Whole 182 lb bbls	lb.	.06	.07
Ground, 180 lb bbls	lb.	.06½	.08½
Fringe Tree Bark or Root bags	lb.	.10	.12
Fumigating Pastiles, boxes	lb.	.28	.33
Galangal Root, bags	lb.	.08	.09
Galbanum Gum, cans	lb.	.95	1.00
Gamboge Gum, 100 lb cases	lb.	.60	.65
Powdered, cases	lb.	.65	.70
Gelsemium Root, bags	lb.	.07	.08
GENTIAN ROOT, bags	lb.	.08	.09
Ground bbls, boxes	lb.	.11	.12
Powdered, bbls, boxes	lb.	.11	.12
Ginger, African, bags	lb.	.04½	.04½
Jamaica Grinding bags	lb.	.08¼	.08¼
Cochin ABC & Lemon, bags	lb.	.07½	.07½
Ginseng Root, cultivated cs	lb.	8.00	10.00
Wild Southern, cases	lb.	11.00	13.00
Golden Seal Root, bags	lb.	.65	.70
Powdered, boxes	lb.	.90	1.00
Herb, barrels	lb.	.35	.40
Grains of Paradise, bags	lb.	.10	.12
Grindelia Robusta, Herb, bale	lb.	.07	.08
Guaiac Gum, 150 lb cases	lb.	.25	.26
Strained 75 lb cases	lb.	.70	.75
Guarana, tin cases	lb.	.75	.85
Hellebore Root, Black, bbls	lb.	.05½	.06
White, 250 lb bbls	lb.	.14	.15
Powdered	lb.	.18	.19
Helonias Root, bags	lb.	.26	.28
Hemp Seed, bags	lb.	.03½	.03¾
Henbane Leaves, USP, bales	lb.	.07½	.08½
HENNA LEAVES, bales	lb.	.07	.08
Powdered	lb.	.10	.12
Hops, bales	lb.	.21	.24
Horehound, Herb, bales	lb.	.06½	.07½
Hydrangea Root, bales	lb.	.06	.07
IPECAC ROOT, Carteagna, bags	lb.	.85	.90
Powdered, 220 lb bbls	lb.	.95	1.00
Nicaraugua, 125 lb bags	lb.	.55	.60
Isinglass, American, 130 lb cases	lb.	.95	1.00
Russian (Beluga), boxes	lb.	4.50	...
Jaborandi Leaves, bales	lb.	.10	.11
Jalap Root, Whole, 150 lb bag	lb.	.18	.20
USP, Powd, 250 lb bbls	lb.	23	.26
Japan Wax 224 lb. cases	lb.	.08	.09
JUNIPER BERRIES, 125 lb bags	lb.	.04½	.05
Kamala, boxes	lb.	.23	.28
Karaya Gum, No. 1 Powdered, bbls	lb.	.12½	.13
Kava Kava Root, bags	lb.	.13	.14
Kino Gum, Black, cases	lb.	.50	.55
Kola Nuts, 150 lb bags	lb.	.05½	.06
Lady Slipper Root, bags	lb.	.30	.35
Larkspur Seed, bags	lb.	.28	.30
Laurel Berries, bags	lb.	.08	.09
Leaves, Greek, bags	lb.	.05	.05½
Italian, bales	lb.	.08	.09
Lavender Flowers, Ordinary	lb.	.15	.20
Selected	lb.	.26	.30
Lemon Peel, bags	lb.	.08	.09
LICORICE ROOT, Whole bbls	lb.	.12	.15
Spanish Natural bales	lb.	.05½	.07
Powdered, bbls	lb.	.08	.10
Selected Cases	lb.	.12	.15
Cutting, 125 lb bags	ln.	.06	.06½
Turkish, 150 lb bales	lb.	.05	...
Linden Flowers with leaves, bales	lb.	.18	.19
Without leaves, bales	lb.	.21	.22
Liverwort Leaves, bales	lb.	.13	.14
Lobelia, Herb, bales	lb.	.09	.10
Seed, bags	lb.	.21	.26
Lovage Root, Imp., bags	lb.	.15	.17
Lupulin N. F., tins	lb.	1.25	1.30
Lycopodium, 88 lb. cases	lb.	.26	.28
MACE SIAUW, No. 1, cases	lb.	.28	.29
Banda No. 1, cases	lb.	.35	.36
Batavia No. 2, cases	lb.	.31	.32
Malva Flowers, Blue, bales	lb.	.80	.85
Black, bales	lb.	.25	.40
Leaves, bales	lb.	.12	.13
Manaca Root, bales	lb.	.20	.21
Manna, Large Flake, cases	lb.	.48	.54
Small Flake, cakes	lb.	.28	.33
Sorts, cases	lb.	.45	.50
Mandrake Root, bags	lb.	.08	.09
Marjoram, Herb			
French, No. 1 bales	lb.	.11	.11½
German, bales	lb.	.12	.12½
Mastic Gum, 120 lb. cases	lb.	.36½	.37
Matico Leaves, bales	lb.	.18	.21
Mezereon Bark, bags	lb.	.15	.16
Millet Seed, Yellow, bags	lb.	.02½	.03
Montan Wax, Crude, bags	lb.	.04	.05
Bleached, pure, bags	lb.	.26	.28
Moss, Iceland, bales	lb.	.09	.11
Irish, Bleached, bales	lb.	.10	.12
Mullein Flowers, tins	lb.	.75	.80
Leaves, bales	lb.	.07	.07½
Musk Root, Russian, bags	lb.	.06	.07
Myrrh Gum, 200 lb, cases	lb.	.20	.22
Nutgalls, Chinese, bags	lb.	.22	.20
Aleppy, bags	lb.	...	.15
Powdered, bags	lb.	.13	.12
Nutmegs, 110's cases	lb.	.11½	.14
75's & 80's cases	lb.	.13½	.19
Grinding, bags	lb	.18	
NUX-VOMICA Buttons, bag	lb.	.05	.06
Powdered, 200 lb bbls	lb.	.08	.09
Oak Bark, bags	lb.	.06	.06½
Olibanum Gum, 280 lb cases	lb.	.07	.08
Siftings	lb.	.22	.24
Tears, No. 1 Extra	lb.	.16	.18
No. 2	lb.	.11	.12
No. 3	lb	12.00	13.00
Opium Gum, USP, cases	lb.	13.00	14.00
Granular, cans	lb.	13.00	14.00
Powdered, USP, cans	lb.	.25	30
Orange Flowers, cases	lb.	.08	.09
Peel, Bitter, bags	lb.	.07	.08
Sweet bags,	lb.		
ORRIS ROOT, Flor. bid. bags	lb.	.09	.10
Powdered, 200 lb bbls	lb.	.13	.14
Verona, bags	lb.	.08	.08¾
Powdered, 200 lb bbls	lb.	.11	.12
Fingers, boxes	lb.	.90	.95
Ozokerite Wax, Brown, Hard	lb.	...	...
Bags	lb.	.24	.25
Green, Hard, bags	lb.	.25	.27
Yellow, Refined, bags	lb.	.20	.25
Papain, Crude, 150 lb cases	lb.	1.80	1.85
Pure, Powdered, 10 lb bot	lb.	1.90	1.95
Paprika, bags	lb.	.17½	.18
Pareira Brava Root, bags	lb.	.13	.14
Passion Flower, bales	lb	.04½	.05½
Patchouli Leaves, bales	lb.	.15	.16
Pennyroyal, Herb, 100 lb bags	lb.	.08	.09
Leaves, 100 lb bags	lb.	.12	.13

PEPPERMINT LEAVES, Imp bales...lb.	.25	.30
Domestic, bales...lb.	.17	.21
Pichi Leaves, bags...lb	.08	.09
Pimento Select, bags...lb.	.05½	.06
Pink Root, True, bags...lb.	.25	.27
Pleurisy Root, bags...lb.	.13	.14
Poke Berries, bags...lb.	.14	.15
Root, 200 lb bales...lb.	.06	.06½
Pomegrant Bark of Root, bags ...lb.	.28	.30
Bark of Fruit, bags...lb.	.20	.25
Bark of Tree, bags...lb.	.15	.18
POPPY FLOWERS, Red, bags ...lb.	.55	.60
Prickly Ash Bark...lb.	.12	.15
Southern bags...lb.	.11	.11½
Northern, bags...lb.	.11	.12
Berries, bags...lb.	.20	.21
Prince's Pine, bales...lb.	.15	.20
Psyllium Seed, Black, bags..lb.	.18	.22
Plantago Seed, Blonde, Bags.lb.	.07	.09
Pulsatilla, Herb, bags...lb.	.10	.11
Pumpkin Seed, bags...lb.	.11	.12
Pyrethrum Flowers...lb.	.16	.17
Pwd., pure, 200 lb.bbls..lb.	.21	.22
Quassia Chips, bags...lb.	.05½	.06
Quebracho, bulk, 125 lb. bbl.lb.	.20	.21
Quince Seed, Spanish bags...lb.	1.05	1.30
Persian, bags...lb	1.25	1.70
Rape Seed, South American, bags...lb.	.05½	.06
Dutch, bags...lb.	.06	.06½
Raspberries, Dried, bbls...lb.	.35	.40
Red Saunders, bags...lb.	.08	.09
Rhatany Root, bags...lb.	.10	.11
Rhubarb Root, HD, cases...lb.	.18	.19
Powdered, bbls...lb	.23	.24
Rosemary Leaves, bales...lb.	.05	.05½
Flowers, cases, bales...lb.	.28	.32
Rose Petals, pale...lb.	.14	.15
Red...lb.	.45	.50
Rue, Herb, bales...lb.	.18	.20
Sabadilla Seed, bags...lb.	.17	.18
Powdered, bbls...lb.	.17	.18
SAFFRON FLOWERS, American, bales...lb.	.19	.20
Valencia, 1 lb cans...lb.	9.00	9.25
Sage Dalmatian, bales...lb.	.05½	.06
Sandarac Gum, 300 lb bbls..lb.	.23	.30
Sarsaparilla Root, Honduras, bales...lb.	.55	.60
Mexican, bales...lb.	.12	.13
Sassafras Bark, Ordinary, bales	.08	.10
Select, bales...lb.	.15	.16
Savory Leaves, bale...lb.	.05½	.06½
Saw Palmetto Berries, bags.lb.	.07	.08
Scammony Resin, boxes...lb.	1.30	1.35
Root, bags...lb.	.06	.07
Senega Root, bags...lb.	.27	.29
SENNA ALEX., 150 lb cases lb.	.20	.25
Half leaf 150 lb bales...lb.	.09	.11
Sifting, 400 lb bales...lb.	.08	.09
Tinnevelly, Bold, 350 lb bales ...lb.	.10	.12
Medium Leaf...lb.	.07½	.08½
Small Leaf...lb.	.06	.08
Pods, 350 lb...lb.	.08	.09
Powdered, 200 lb...lb.	...	.09
Serpentaria Root, bags...lb.	.32	.33
Simaruba Bark, bales...lb.	.23	.25
Skullcap Leaves, Eastern, bales ...lb.	.28	.33
Western, bales...lb.	.15	.25
Skunk Cabbage, Natural, bales ...lb.	.12	.14
Snake Root, Canada Natural, bags...lb.	.18	.19
Canada, Stripped, bags...lb.	...	.45
Soap Bark...lb.	.08	.09
Cut, 125-175 lb bags...lb.	.06	.07
Crushed, 200 lb bbls...lb.	.16	...
Powdered, bbls...lb.	.10	.11
Spearmint Leaves, American, bales...lb.	.18	.19
Spermaceti, blocks, cakes, cases ...lb.	.21	.23
Bulk...lb.	.20	.22
Spikenard Root, bags...lb.	.07	.08
Squaw Vine, bales...lb.	.11	.12
Squills, White, tested...lb.	.05	.07
Powdered, bulk...lb.	.14	.16
Stavesacre Seed, bags...lb.	.13	.14
Stillingia Root, bags...lb.	.07	.08
Stone Root, bags...lb.	.07	.08
St. Ignatius Beans, bags...lb.	...	.85
St. John's Bread, bags...lb.	...	.06
STRAMONIUM LEAVES, bales...lb.	.09½	.10
Seed, bags...lb.	.07½	...
Strophanthus Seed, Kombe, bags...lb.	1.75	1.95
Styrax Liquid, Artificial...lb.	.26	.35
Genuine, USP...lb.	.38	.43
Sunflower Seed, bags Calif...lb.	.04½	.05
South American, bags...lb.	.07	.07½
Tamarinds, bbls...lb.	.05	.06
Kegs...keg	3.75	3.85
Tansy, Herb, bales...lb.	.12	.13
Thus Gum, 450 lb bbls...lb.	.05½	.06½
THYME, Spanish, bales...lb.	.06	.07
French, bales...lb.	.07½	.08½
Tonga Root...lb.	.22	.23
Bark, bundles...lb.	.18	.20
Tonka Beans, Angostura Cases ...	1.40	1.50
Para cases...lb.	.70	.75
Surinam cases...lb.	.70	.75
Tragacanth Gum, No 1, 100 lb. cases...lb.	.87	.95
No. 2...lb.	.70	.75
No. 3...lb.	.60	.70
Powdered, 50 lb boxes...lb.	.70	.75
Turkish cases...lb.	.45	.65
Turmeric Root Madras, bags.lb.	.06	.06½
Aleppy bags...lb.	.05½	.06
Powdered...lb.	.10	.12
China bags...lb.	.11	.12
Turpentine Venice True, 80 lb cases...lb.	.30	.38
Artificial, 80 lb cases...lb.	.17	.18
Uva Ursi Leaves, bales...lb.	.05	.05½
Valerian Root, Belgium bags ...lb	.08	.09
VANILLA BEANS, Mexican, whole, cases...lb.	3.25	4.25
Cuts, cases...lb.	2.50	2.65
Bourbon, cases...lb.	.80	1.25
Vetivert Root, 100 lb bags..lb.	.25	...
Violet Flowers, bags...lb.	.90	.95
Wahoo Bark of Root, bags..lb.	.28	.29
Bark of Tree, bags...lb.	.14	.15
White Pine Bark, Roseed, bags ...lb.	.06	.08
White Poplar Bark, bags...lb.	.06	.07½
Wild Cherry Bark, Natural thin, Green...lb.	.06	.07
Rossed bales...lb.	.09	.10
Thick Rossed, bales...lb.	.04	.05
Wild Indigo Root, bags...lb.	.09	.10
Willow Bark, bags...lb.	.05	.05½
White, bags...lb.	.15	...
Witch Hazel Bark, bags...lb.	.05	.06
Leaves, bales...lb.	.06	.07
Wormseed, American, bags..lb.	.05½	.06
Wormwood, Herb, Imp., bales ...lb.	.08	.09
Yellow Dock Root, bags...lb.	.07	.08
Yerba Mate, bags...lb.	.15	.18
Santa, bags...lb.	.07	.08

Eye Wash Sterility

(*Continued from page 28*)

not at optimum and bacteria in the liquid come into direct contact with the preservative.

Bearing all this in mind we can expect that in solutions—in our case eye washes—the disinfecting effect of these products becomes more intense. That this is really the case the above mentioned investigations demonstrate, for while eye washes made sterile and subject only to infection from the air were infected after one or two days, preparations preserved with propyl para-hydroxybenzoate remained clear after months and showed no infection when tested on a nutrient medium.

Results of our investigations show that propyl para-hydroxybenzoate as well as its sodium salt in a concentration of 0.05 to 0.75 per cent furnishes a product suitable for preserving eye washes. Further research was necessary to determine that the active ingredients in the usual eye washes were not affected and that the decomposition process of easily decomposed compounds was not accelerated. This test showed that sodium propyl para-hydroxybenzoate gives an opalescent solution with zinc sulfate and holocaine while eserine reddens more rapidly than usual. This is consistent with the fact that eserine gives a pure solution and remains so in contrast with the solution containing sodium salts and after a long while remains colorless or assumes only a pale rose color.

The basis of this action probably lies in the retarding effect of propyl para-hydroxybenzoate on catalytic processes. It is known that this product in a 3 per cent solution of hydrogen peroxide preserves it for a long time.

Since the propyl para-hydroxybenzoate is difficultly soluble in water, we first prepare a 1:4 alcoholic solution and make the necessary dilution of this main solution with water. The water must be added drop by drop while stirring to prevent precipitation of the propyl ester. Should this precipitation nevertheless begin, the water must be boiled off, whereupon the propyl para-hydroxybenzoate goes back into solution and remains there after cooling. Boiling causes the minimum loss of alcohol from the main solution. In this way, first the 0.05 per cent solution of the ester is made in water and the active ingredient of the eye wash dissolved in this.

On the basis of our results we can say that propyl para-hydroxybenzoate in concentration of 0.05 per cent is suitable for the preservation of eye washes. We emphasize not only the theoretical and clinical importance of these investigations, but also the economic aspects, for many alkaloids used in eye washes are expensive.

Literature

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Th. Sabalitschka: Desinfection 11, 8, 1926.

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Cosmetic Tax Facts

(*Continued from page 78*)

delivery is to be made within the United States, a sworn statement from the purchaser showing (1) that the article is purchased to fill a particular order or contract then held by the purchaser for foreign shipment, or to fill future orders for delivery to a foreign destination, and (2) that such article will be transported to its foreign destination in due course prior to use, resale, or further manufacture within the United States.

In these cases the manufacturer, for a period of six months from the date when title passes or the date of shipment (whichever is prior), is excused from paying tax on the articles so sold. If within such period the manufacturer has not received and attached to the order or contract proper "proof of exportation" (see art. 75), then the temporary exemption ceases and the manufacturer shall include the tax on the sale of such article in his return for the month in which such 6-month period expires.

Art. 75. *Proof of exportation.*—Exportation may be evidenced by (1) a copy of the export bill of lading, or (2) a certificate by the agent or representative of the export carrier showing actual exportation of the article, or (3) a certificate of landing signed by a customs officer of the foreign country to which the article is exported, or (4) where such foreign country has no customs administration a sworn statement of the foreign consignee covering receipt of the article, or (5) where the purchaser, and not the manufacturer, is the exporter, an affidavit from the purchaser for export stating that the article was in fact exported in due course prior to use, resale, or further manufacture within the United States and specifying the evidence referred to under (1), (2), (3), or (4) which he has in his possession covering exportation of the article, and that such evidence is available for inspection by Government officers.

In all cases the sales records together with the evidence of the proof of exportation must be preserved by the manufacturer for a period of at least four years from the last day of the month following the sale, and must be readily accessible for inspection by internal-revenue officers.

In any case where the manufacturer does not have in his possession within the 6-month period proof of exportation as outlined herein, the manufacturer must pay the tax involved. If proof of exportation later becomes available, a claim for refund of any tax paid may be filed on Form 843, or a credit may be taken upon any subsequent monthly return, but such action must be taken within the 4-year period of limitation prescribed by section 3228, United States Revised Statutes, as amended.

Art. 76. *Shipments to possessions of the United States.*—The same rulings as relate to sales for export and proof of exportation will apply to sales for shipment to a possession of the United States and in due course so shipped. (See arts. 74 and 75.) The term "possession of the United States" includes the Philippine Islands, the Panama Canal Zone, the Virgin Islands, Guam, Puerto Rico, Tutuila, Wake, and Palmyra.

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Tinctures

Processes used for preparation of tinctures are critically reviewed with special reference to occurrence of turbidity. Method involving preparation of effective suspension of drug in menstrum followed by percolation is described. This is claimed to be rapid and efficient. H. Breddin. Pharmazeutische Zeitung, 1932, volume 77, pages 783 to 784.

Antineuritic Vitamin

Extracts of rice polishings with cold water or of yeast with hot aqueous hydrochloric acid were concentrated and treated by carbon tetrachloride technic. Treatment of solutions obtained with nitric acid did not reduce total nitrogen content, but considerably decreased potency. Fractionation by addition of picric, flavinic, or rufianic acid followed by butyl alcohol-ether (1:1) extraction was not satisfactory. More favorable was fractional precipitation by organic solvents. Vitamin was destroyed by acetic acid and acetic anhydride. Of 50 inorganic salts only cupric chloride and mercuric nitrate gave precipitates which contained vitamin in concentrated form without considerable loss of potency. Stannous chloride caused extensive destruction. R. J. Block and G. R. Cowgill. Journal Biolog. Chemistry, 1932, volume 96, pages 421 to 431.

Santonin

One part santonin dissolves at 19° C. in 24.871 parts of benzol. Solution of sodium carbonate, 8%, does not extract any santonin from benzol solution. Santonin is soluble in 15% soda solution. Simple solution does not take place; rather labile combination of santonin with carbonate, since santonin, dissolved in sodium carbonate solution, can no longer be extracted with benzol. Coutts. Pharmaceutical Journal, 1932, number 3570, page 128ff.

Sodium Sulfite in Permanent Wave Washes

An important ingredient of permanent wave preparations is sodium sulfite. Process of waving involves subjecting hair to influences which tend to oxidize hair substances as well as color of hair. This is manifested particularly in those cases where hair contains considerable white which is easily yellowed by this action. It has been claimed that this is due to improper waving and moistening of hair, with result that it becomes too dry during heating. Removal of last traces of water at about 100° C. is coupled with easy discoloration of hair. Presence of sodium sulfite in proper proportions in permanent wave preparations will effectively prevent oxidation of color and of hair substance. Sodium sulfite has been found best suited of reducing agents for this purpose.

Camphorated Oils

Study made of physical constants of medicinal camphorated oils. Addition of camphor to olive oil does not greatly affect density, index of refraction, coefficient of light rotation, or capillarity of oil, but lowering of critical temperature of oil in ethyl alcohol or acetic acid by natural (not artificial) camphor can be used for the approximate determination of camphor in commercial oils. Chamomile oil can be distinguished from poppy oil by higher critical solution temperature of latter in 95% alcohol. Faure, Journal de Pharmacie et de Chimie, 1932, series viii, volume 6, pages 58 to 62.

PATENTS

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Propanolmethylamin

This is obtained in optically active form by new process without using laevo-tartaric acid. Dextro-rotary component is separated as dextro-tartrate from d-1-phenylpropanolmethylamine with dextro-tartaric acid. Aliphatic alcohols with carbon atom content of C_2 to C_8, which may be mixed with small quantities of water under certain conditions, are added. Laevo-rotary component is dissolved out of residue by conversion into free base with petroleum ether, benzine, ligroin, or cyclohexane. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. G. P. No. 549,970, filed July 20, 1929.

Vitamin Extracts

Extracts, containing vitamins, lecithin and sterines, are prepared as follows: Oil or fat, containing vitamins are allowed to run in thin stream through highly concentrated alcohol. Solution is separated from undissolved residue and alcohol removed from filtrate by distillation in vacuum. Egg yolk, waste oil for example, is slowly passed through 96% alcohol for 2 hours. Oil is removed after 24 hours and alcohol evaporated in vacuum. Residue contains lecithin and cholesterin in high concentration. Cod liver oil, fish roe extracts, liver extracts, extracts of brain substance and testicles are similarly treated. A. G. fuer Medizinische Produkte, Berlin, Germany. G. P. No. 560,146, filed February 26, 1926.

Arsenic and Antimony Drugs

Pharmaceuticals of bismuth type containing both arsenic and antimony, are made by converting solutions of bismuth salts in water with phenylstibine-arsenic acid into alkali salts. Substances, which prevent hydrolysis of bismuth salt, are added. New compounds obtained are used suspended in oil or dissolved in water in form of their alkali salts. I. G. Farbenindustrie A. G., Frankfurt-am-Main, Germany. G. P. No. 550,573, filed February 16, 1930.

Lipoid-Soluble Compounds

Oxides or salts of bismuth or of gold are caused to react with esters of aliphatic or aromatic mercapto-carboxylic acids. Compounds obtained dissolve readily in organic solvents, such as olive oil, sesame oil, and like, which are suited as vehicle in making solutions for injection. Schering-Kahlbaum A. G., Berlin, Germany. G. P. No. 550,765, filed December 17, 1926.

Growth Vitamins

Sterines, particularly cholesterin, are carefully oxidized to point where blue coloration sets in when tested with antimony trichloride. Dr. Ludolf Brauer, Hanburg and Dr. Hans Seel, Lokstedt, Germany. G. P. No. 550,496, filed April 27, 1930.

MISCELLANEOUS PATENTS

Laxative Nutrient

Composition contains 19.84% wheat kernels, 16.34% wheat flour, 3.5% barley flour, 2.05% clay, 4.38% agar-agar, 4.67% malt, 1.47% molasses, 1.47% soda, 1.47% cream of tartar, 0.3% sodium chloride, 24.65% milk of water, 8.76% sugar and 11.1% butter. J. A. Kent and G. E. Leslie. Canadian Patent No. 295,247, filed August 15, 1928.

Transferring Vitamins in Oils

Vitamins are transferred from one oil to another which cannot be saponified and which is not volatile, such as paraffin oil. For example, there are added to 100 kilograms of cod liver oil one kilogram of paraffin oil. Mixture is saponified with calcium hydroxide in nitrogen at not over 90° C. Paraffin oil and vitamins dissolved in it are extracted with acetone. Solution is mixed with 100 kilograms peanut oil and distilled water and entire mass precipitate. Two layers are formed so that they are easily separated. Paraffin oil containing vitamins is removed. Knud Helholt, Aagyhoij, Norway. Norwegian Patent No. 47,343, filed February 8, 1929.

Organic Bromine Preparations

Brominated derivatives of unsaturated acids formed by action of bromine insufficient for complete bromination of unsaturated acids in vegetable oils and train oil, are converted into alkali or ammonium salts and separated. Thus 100 grams of olive oil are treated with 30 grams of bromine at low temperature; after 48 hours mass is saponified with alcoholic potassium hydroxide and fatty acids separated with sulfuric acid. They are washed with water and brominated fatty acids dissolved in calculated quantity of sodium hydroxide and sodium salt salted out with sodium bromide. Best products are obtained in nitrogen gas. Salts prepared from rapeseed, sesame, cotton-seed, linseed, poppy, or castor oils are easily absorbed, odorless and tasteless. Pharmazeutische Werke "Norgine" A. G., Prague, Czechoslovakia. Austrian Patent No. 128,999, filed July 23, 1928.

Haemorrhoidal Salve

Wax is mixed with ground shale and softening agent (olive oil) and with other substances suitable salve. Gijsbertus P. Pijper, Utrecht, Holland. Dutch Patent No. 26,803, filed February 4, 1931.

Garlic Preparation

Garlic is extracted with alcohol and extract allowed to settle; then it is filtered and mixed with 2% mustard oil. Clear solution is extracted with ether to remove fatty acids. L. F. Gakerkorn, U. S. S. R. Russian Patent No. 23,560, filed May 30, 1929.

Recovering Hormones

Extract, containing hormones, obtained with water or alcohol, is mixed with weak organic acids such as diaminosulfonic acids, and with T acid condensed with formaldehyde, or with weak organic bases, for example methylene blue, beta-tetrahydronaphthylamine and benzidine. Insoluble hormones are precipitated and separated from solution. Hormones are isolated from preicpitate by alkali or acid. W. D. Jankowski and S. S. Brjuchonenko U. S. S. R. Russian Patent No. 23,562, filed July 31, 1930.

Cuticle Remover

Mixture consists of 570 parts distilled water, one part essence of rose, 10 parts Florentine powder, ten parts soap bark, two parts 1% potassium carbonate solution, 2 parts carmine, 7 parts soap, 5 parts borax, 400 parts alcohol. Valentine Kargalsky and Edidie Kalf, Jugoslavia. French Patent No. 724,011, filed April 8, 1931.

Hygienic Hair Wash

Consists of 1 volume essence of turpentine, 2 to 3 volumes carbon tetrachloride and 3 to 4 volumes toluene, benzene or xylene with perfume and in certain cases sulfur and lipoids. Alfred M. Milhaud and Anatole Sliosberg, France. French Patent No. 726,316, filed November 17, 1931.

Antiseptic

Solution of bromine in hydrogen peroxide is allowed to act on methanol in presence of catalysts (vanadium oxychloride or mercury). Small amount of formaldehyde may be added. Mixture is advisably subjected to action of ultra-violet light rays during reaction. Final product is stabilized by small quantities of alcohol or acetone. It is thin, light green liquid with bad odor, resembling bromopoly-oxymethylene in action. Laboratories Reunis Soc. Anon., Brussels, Belgium. Swiss Patent No. 70,049, filed September 28, 1926.

Stable Solutions of Adrenalin

Process is concerned with preparation of stable and colorless solutions of epinephrine and novocaine. In order to remove oxygen, which is dissolved in water, latter is cooked with sodium bisulfite and hydrochloric acid. It is mixed with sodium dihydrogen phosphate to prevent reaction between epinephrin and oxygen in water. Benzoic acid is added to prevent destructive action of glass on epinephrine. Finally epinephrin or novocaine is dissolved. Solution is filtered and filled into vessels containing nitrogen. A. Bukowski Sukc. Apteka I Pracownia Chemiczna, Warschau, Poland. Polish Patent No. 13,966, filed April 16, 1929.

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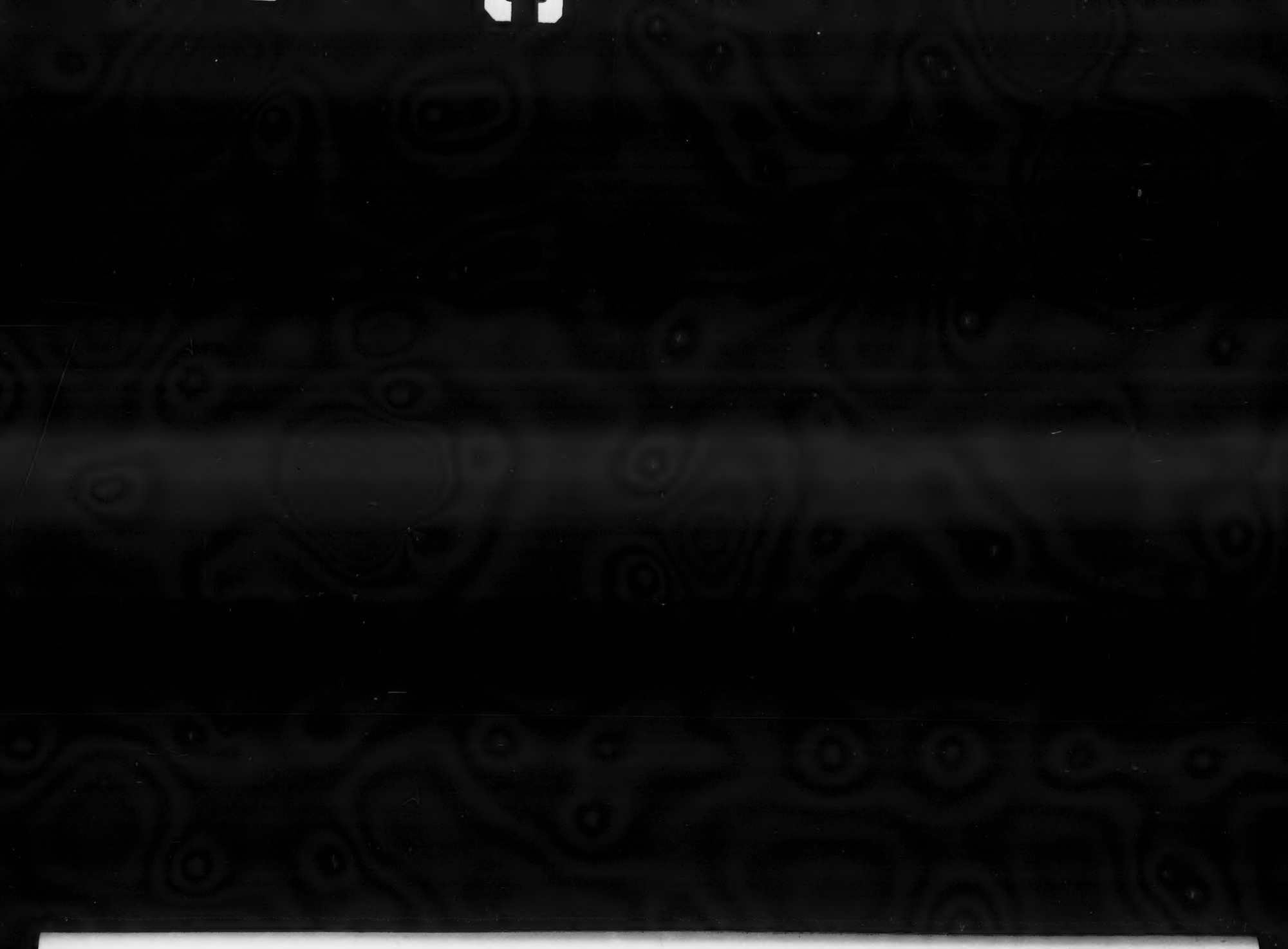
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